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Exhibit D
Delphi Corporation
Summary of 2006 Fees by Professional
For the Period October 28, 2006 through December 1, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Etue	Nicole J.	NJE	Staff	10/28/2006	Observed non-productive physical inventory count for T&I Lockport.	8.0			A1
Henning	Jeffrey M.	JMH	Partner	10/28/2006	AHG - Review of quarterly review workpapers	2.0			A1
Henning	Jeffrey M.	JMH	Partner	10/28/2006	E&C - review of accounting memo - Caterpillar transaction	0.3			A1
Henning	Jeffrey M.	JMH	Partner	10/28/2006	Review of balance sheet analytics for E&C division	0.8			A1
Henning	Jeffrey M.	JMH	Partner	10/28/2006	Packard - preparation for Packard quarterly review visit	0.3			A1
Miller	Nicholas S.	NSM	Manager	10/28/2006	Packard - Review of Q3 fluctuation analysis.	2.1			A1
Asher	Kevin F.	KFA	Partner	10/29/2006	Review of the 3rd quarter Form 10-Q	4.1			A1
Horner	Kevin John	KJH	Staff	10/29/2006	Packard Interim: Obtain interim workpapers from M. Hatzfeld's office to take to Warren, OH to work on Delphi Packard.	0.2			A1
Horner	Kevin John	KJH	Staff	10/29/2006	Packard Interim: Travel time to Warren, OH to work on Delphi Packard	3.7			A1
Pacella	Shannon M.	SMP	Manager	10/29/2006	Created September out of scope hours summary for presentation to IT SOX Director.	1.8			A1
Sapp	Jennifer S.	JSS	Staff	10/29/2006	Documentation of physical inventory observation at Athens, AL.	2.0			A1
Tosto	Cathy I.	CIT	Partner	10/29/2006	Review revised 3rd qtr tax schedules	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Print, log and distribute Delphi & Delco Electronics Suzhou IA report.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address for D. Chamorro.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Coordination of Delphi Q3 Meeting with M. Fitzpatrick, K. Asher and S. Sheckell.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with C. Failer regarding N. Yang's arrival.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with J. Hasse, S. Sheckell and K. Asher regarding T. Timko's Calendar - Audit Status Meetings, etc.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with K. Asher, J. Hasse and S. Sheckell regarding Delphi Audit Status Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with L. Schwandt regarding Hyperion Maintenance Mode.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with team regarding N. Yang's responsibilities the first week at Delphi.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with K. Asher, S. Sheckell, and J. Hasse regarding Delphi Audit Status Meeting - November 29th.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with M. Sakowski regarding Badge Form/New MAC Address for T. Fisher and J. Beckman.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Escort T. Fisher to receive new security badge.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Preparation of expense mailer for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Coordination of Delphi Fraud Meeting with S. Sheckell and T. Bishop.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with K. Miancini regarding Corporate Governance Meeting Minutes - 3rd Quarter.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Coordination of obtaining Audit Committee Minutes with T. Bishop.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with L. Schwandt regarding Audit Committee Minutes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with N. Wallace and L. Schwandt regarding Delphi Board Minutes - 3rd Quarter.	0.2			A1
Asher	Kevin F.	KFA	Partner	10/30/2006	Review of accounting and reporting matters for Q3	2.6			A1
Barwin	Kristen N.	KNB	Staff	10/30/2006	E & S - Preparation of accounts receivable confirmations	0.8			A1
Barwin	Kristen N.	KNB	Staff	10/30/2006	E & S - Review, discuss, and request from S. Klem people costs related to NRE.	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/30/2006	E & S - Begin to prepare memo explaining inventory cycle counts for Kokomo, IN.	1.8			A1
Barwin	Kristen N.	KNB	Staff	10/30/2006	E & S - Tie and agree Hyperion GL with SAP GL for 9/30/06	1.8			A1
Barwin	Kristen N.	KNB	Staff	10/30/2006	E & S - Review cycle and document cycle counts for FAB III, Test, and Probe	3.2			A1
Beckman	James J.	JJB	Partner	10/30/2006	Discussing state reserve items with S. Reddy.	1.6			A1
Beckman	James J.	JJB	Partner	10/30/2006	Meeting w/ D. Olbrecht and S. Reddy re: 3rd Q state reserves	1.5			A1
Boehm	Michael J.	MJB	Manager	10/30/2006	E&S Interim - Correspondence with M. McCoy regarding surface mount inventory counting procedures.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/30/2006	E&S Interim - Review of variance between MDL database and SAP E&O reports and related discussions with E. Marold.	1.8			A1
Boehm	Michael J.	MJB	Manager	10/30/2006	Quarterly Review - Review of 3rd Quarter 10Q	1.2			A1
Cash	Kevin L.	KLC	Partner	10/30/2006	Discussion of testing strategies for Reports	1.8			A1
Cash	Kevin L.	KLC	Partner	10/30/2006	Review of IT GC Testing plans and strategies	2.3			A1
Cash	Kevin L.	KLC	Partner	10/30/2006	Review of ITGC working papers	2.4			A1
Chamarro	Destiny D.	DDC	Staff	10/30/2006	Steering-Completed test of controls for treasury cycle.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	10/30/2006	Steering- Performed interim work for inventory specifically concentrating on standard cost comparison.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/30/2006	Steering-Performed interim testing for inventory specifically concentrating on inventory turnover.	0.6			A1

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Chamarro	Destiny D.	DDC	Staff	10/30/2006	Steering-Reviewed AWS worksteps for inventory and accounts receivable to ensure all interim steps have been completed or in process of being completed.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	10/30/2006	Steering-Performed interim work on Accounts Receivable, specifically concentrating on Accounts Receivable Reconciliations.	2.6			A1
Chamarro	Destiny D.	DDC	Staff	10/30/2006	Steering-Performed interim work on inventory accounts, concentrating on account reconciliations.	3.6			A1
Craig	Tashawna N.	TNC	Staff	10/30/2006	Preparation of email to L. Irrer requesting information necessary to perform interim testing of Accounts Payable	0.4			A1
Craig	Tashawna N.	TNC	Staff	10/30/2006	Preparation of email to M. O'Hare requesting information necessary to perform interim testing of CWIP reconciliations	0.4			A1
Craig	Tashawna N.	TNC	Staff	10/30/2006	Preparation of emails to P. O'Bee requesting information necessary to perform interim testing of CWIP reconciliations	0.6			A1
Craig	Tashawna N.	TNC	Staff	10/30/2006	Met with G. Imberger to discuss status of interim testing.	1.2			A1
Craig	Tashawna N.	TNC	Staff	10/30/2006	Reviewed reconciliations for Construction Work in Progress at Saginaw.	2.6			A1
Craig	Tashawna N.	TNC	Staff	10/30/2006	Performed interim testing of Fixed Assets at Saginaw	4.1			A1
Fisher	Trudi L.	TLF	Staff	10/30/2006	'Non standard journal entry testing for DGL-Meeting with E. Marold and S. Pacella to discuss requests and working on scripts for DGL	0.6			A1
Fisher	Trudi L.	TLF	Staff	10/30/2006	'Non standard journal entry testing for DGL-Updating 141 Documentation to reflect Summarization request- Changing formatting and determining changes to make to macro to format output results.	1.8			A1
Fisher	Trudi L.	TLF	Staff	10/30/2006	Non standard journal entry testing for DGL- 161 Running Scripts to include the Summarization Request.	2.2			A1
Fisher	Trudi L.	TLF	Staff	10/30/2006	Non standard journal entry testing for DGL- Working with A. Tanner to run scripts for 141 to reflect requests.	2.6			A1

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Fisher	Trudi L.	TLF	Staff	10/30/2006	Non standard journal entry testing for DGL-Updating 141 with Summarization request	3.4			A1
Fitzpatrick	Michael J.	MJF	Partner	10/30/2006	Review of quarterly review workpapers	5.1			A1
Harbaugh	James M.	JMH	Senior	10/30/2006	ACS - Discussing status of open data request with J. Nolan.	0.2			A1
Harbaugh	James M.	JMH	Senior	10/30/2006	ACS - Drafting email to follow-up on data request from client.	0.2			A1
Harbaugh	James M.	JMH	Senior	10/30/2006	DPSS - Preparing listing of all open shipping documentation requests.	1.1			A1
Harbaugh	James M.	JMH	Senior	10/30/2006	DPSS - Updating open requests list	1.3			A1
Harbaugh	James M.	JMH	Senior	10/30/2006	DPSS - Preparing confirmations for mailing.	1.8			A1
Harbaugh	James M.	JMH	Senior	10/30/2006	DPSS -Preparing open requests and status update for meeting with D. Langford and F. Wan	2.1			A1
Harbaugh	James M.	JMH	Senior	10/30/2006	DPSS - Meeting with D. Langford and F. Wan to discuss open requests and status of audit.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/30/2006	Meeting with S. Sheckell to discuss interim audit open items by division.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/30/2006	Preparation for SAS 100 meeting with K. Stipp and G. Anderson.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/30/2006	SAS 100 inquiries with K. Stipp and G. Anderson for Q3.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - time spent orienting new SALT staff to Delphi.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - discussion with C. Tosto re: TRBC calculation and proper reporting of the pre-tax income flowing from TRBC to rate rec	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Review e-mails for status updates on items received.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Debrief with J. Beckman and S. Reddy after meeting with D. Olbrecht re: approach for resolution of items not understood	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Meet with J. Beckman, S. Reddy and D. Olbrecht re: SALT items on Q3 rate rec	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Meet with J. Erickson, C. Tosto, J. Beckman and S. Reddy re: SALT items recorded on rate rec, clarify D. Olbrecht's responses to items	0.5			A1

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Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Discussion with J. Beckman, S. Reddy, C. Tosto and A. Krabill: Q3 state contingency reserve items, other state items in relation to bankruptcy and proper recording of items	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Meet with J. Williams, C. Tosto and A. Krabill re: Q3 status and open items	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Rework - re-tick revised ETR and TRBC workpapers	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	10/30/2006	Q3 - Re-Prepare revised ETR summary schedule for FIN 18 adjustments based on client prepared adjustment to PETR schedule	2.1			A1
Henning	Jeffrey M.	JMH	Partner	10/30/2006	AHG - 3rd qtr. inquiry discussion with K. Stipp and G. Anderson	0.9			A1
Henning	Jeffrey M.	JMH	Partner	10/30/2006	Review Packard division interim workpapers.	1.6			A1
Henning	Jeffrey M.	JMH	Partner	10/30/2006	Review Packard 3rd qtr workpapers	4.4			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: received journal entry files from N. Miller to for Q3 review	0.2			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: met with G. Naylor to discuss SAP document types	0.3			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: met with T. Hsieh to discuss journal entry FR303 for our Q3 journal entry review.	0.3			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: answered questions from N. Miller regarding A/R reserve interim worksteps performed	0.4			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: met with D. Vogel to discuss various A/R journal entries for our Q3 journal entry review	0.6			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: met with T. Cooney to discuss journal entries relating to inventory for our Q3 journal entry review	0.7			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: began accumulation of explanations for journal entries recorded in Q3 for our journal entry review process	0.9			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: worked on wrap up of revenue cycle test of controls for outstanding controls.	0.9			A1
Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: formatted the Q3 journal entry file for Q3 journal entry review process	1.8			A1

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Horner	Kevin John	KJH	Staff	10/30/2006	Packard Interim: updated explanations for various journal entries in our Q3 journal entry review	2.4			A1
Horner	Kevin John	KJH	Staff	10/30/2006	T&I Interim: prepared open items list for T&I Interim work per request of K. Gerber.	0.8			A1
Huffman	Derek T.	DTH	Senior	10/30/2006	Non standard journal entry testing report formatting	0.6			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw - Discussion with D. Chamarro regarding Accounts receivable reconciliation between subledger and general ledger.	0.3			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw GM Flowback- Review work performed on restructuring accruals, mainly Livorno (review of accounting memo provided) to identify required information for interim work as well.	0.4			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw - Discussion with AFD at Saginaw regarding conclusions regarding legal accruals.	0.2			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw - Complete documentation for Q3 review based on discussion with AFD at Saginaw regarding conclusions regarding legal accruals.	0.2			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Prepare sections of the Summary Review memorandum for Q3 2006 review of Delphi Saginaw.	0.6			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw - Draft Summary Review Memorandum regarding restructuring accruals in Livorno and GM Flowback.	0.7			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw Quarterly/Interim - Review work performed on restructuring accruals, mainly Livorno (review of accounting memo provided) to identify required information for interim work as well.	0.9			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Review of workpapers for inventory reserves at Saginaw and Athens for Q3 Saginaw Division	1.1			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Review of workpapers related to accounts receivable for Q3 2004 Saginaw Division	1.1			A1
Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw - Review of CFO report on legal issues as of Q3.	1.4			A1

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Imberger	Guido	GI	Senior Manager	10/30/2006	Saginaw - Discussion with J. Perkins regarding additional questions related to CFO report on legal issues as of Q3.	0.5			A1
Kearns	Matthew R.	MRK	Senior	10/30/2006	Preparing open items list for E&C interim audit procedures, which is provided to client	1.2			A1
Kearns	Matthew R.	MRK	Senior	10/30/2006	Meeting with A. Renaud to discuss Balance Sheet Fluctuations as part of Q3 Review procedures for E&C.	1.2			A1
Kearns	Matthew R.	MRK	Senior	10/30/2006	Preparing warranty reserve rollforward schedule for E&C Q3 review.	2.1			A1
Kearns	Matthew R.	MRK	Senior	10/30/2006	Preparing income statement analytics for E&C Q3 review.	3.3			A1
Kirvan	David M.	DMK	Senior Manager	10/30/2006	Research and respond to S. Reddy's inquiry regarding reserve for SBT for DASSLLC, employee leasing company.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Quarterly internal control and fraud meeting. Attendees: B. Thelen, J. Volek, D. Bayles, T. Timko, T. McClellan, J. Koplin and S. Sheckell.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Discussion with S. Reddy and J. Beckman regarding various state tax items.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Q3 Tax Status update meeting. Attendees: J. Hegelmann, C. Tosto and J. Williams.	1.4			A1
Marold	Erick W.	EWM	Senior	10/30/2006	E&S Interim - Discussions with K. Barwin regarding customer reimbursement for the Ford NRE program.	1.2			A1
Marold	Erick W.	EWM	Senior	10/30/2006	Review of Corporate framework related to the FSC process.	1.4			A1
Marold	Erick W.	EWM	Senior	10/30/2006	Quarterly Review - Discussions with S. Pacella regarding status of non-standard journal entry queries.	1.3			A1
Marold	Erick W.	EWM	Senior	10/30/2006	Quarterly Review - Review of journal entry results for TB141	1.8			A1
Miller	Nicholas S.	NSM	Manager	10/30/2006	Packard - Review of the interim E&O testing.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/30/2006	Packard - Time spent getting J. Henning through interim audit work.	0.9			A1
Miller	Nicholas S.	NSM	Manager	10/30/2006	Packard - Review of the investments controls testing.	2.1			A1
Miller	Nicholas S.	NSM	Manager	10/30/2006	Packard - Review of the interim testing of the divisional billing reserve.	3.9			A1

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Miller	Nicholas S.	NSM	Manager	10/30/2006	Packard - Time spent with J. Henning getting him through quarterly review documentation.	1.1			A1
Pacella	Shannon M.	SMP	Manager	10/30/2006	Discussion with Core team to understand changes to be made to the NSJE scripts.	0.3			A1
Pacella	Shannon M.	SMP	Manager	10/30/2006	Revise out of scope summary of hours for IT SOX PMO based on feedback from Partner and Sr. Manager.	0.5			A1
Pacella	Shannon M.	SMP	Manager	10/30/2006	Assist in the preparation of the NSJE output for Q3.	0.8			A1
Pacella	Shannon M.	SMP	Manager	10/30/2006	Attend IT SOX PMO Weekly status meeting.	1.4			A1
Pacella	Shannon M.	SMP	Manager	10/30/2006	Status meeting with K. Cash to discuss outcome of status meeting with J. Piazza, and Management's documented process for retesting/rollforward testing.	2.1			A1
Pikos	Matthew C.	MCP	Senior	10/30/2006	Performing test of control procedures related to the expenditure cycle at the Packard Division.	4.2			A1
Pikos	Matthew C.	MCP	Senior	10/30/2006	Obtaining and reviewing the year-to-date Q3 2006 versus year-to-date Q3 2005 income statement overall analytical review for the Packard Division.	1.1			A1
Ranney	Amber C.	ACR	Senior	10/30/2006	Dayton-Interim-Working with E. Marold to evaluate errors in our AR Confirmation testing.	1.2			A1
Ranney	Amber C.	ACR	Senior	10/30/2006	Quarterly Review-Walking L. Schwandt, through the process to audit the Q3 Segment Realignment.	0.6			A1
Ranney	Amber C.	ACR	Senior	10/30/2006	Quarterly Review-Drafting the Q3 SRM.	2.1			A1
Ranney	Amber C.	ACR	Senior	10/30/2006	Quarterly Review-Performing required procedures for the third quarter review.	5.6			A1
Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Discussion w/ C. Tosto and S. Sheckell re: state reserves	0.3			A1
Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Meeting w/ D. Olbrecht re: recent state returns, apportionment	0.5			A1
Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Meeting w/ J. Erickson, C. Tosto, J. Beckman, and J. Hegelmann re: 3rd Q state reserves	0.5			A1
Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Discussing state reserve items with J Beckman	1.5			A1
Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Meeting w/ D. Olbrecht and J Beckman re: 3rd Q state reserves	1.5			A1

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Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Meeting w/ C. Tosto, J. Beckman, A. Krabill, and J. Hegelmann re: 3rd Q state reserves	2.5			A1
Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Preparation of email to D. Kirvan re: MI employee leasing strategy	0.9			A1
Reddy	Smitha Pingli	SPR	Manager	10/30/2006	Reviewing 3rd Q state reserves	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	AHG - Met with K. Stipp, G. Anderson, J. Henning & M. Hatzfeld to discuss the U251 template (Quarterly Review). (Topic was Shanghai and the quarterly results). (Allegations of financial improprieties.)	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	AHG- Meeting with M. Hatzfeld to go over the open items at AHG	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	AHG - Request and receive supporting documentation for the LCM calculation. - (E&Y received the data used in the calculation from M. Kokic).	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	AHG-Reviewed inventory capitalization analysis to determine if adjustment is correct.	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	AHG- Cluster 800 Update Analysis- AHG Performed a reasonableness test to determine if reserve is reasonable.	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	AHG - Income Statement Analysis Q3 06 vs. Q3 05- Send additional questions to G. Anderson relating the Income Statement/ Balance Sheet review	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	E&C- Meeting with C. Bush to receive the Rochester cut-off	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	10/30/2006	E&C- Requested and received supporting documentation for the LCM calculation. (E&Y received the data used in the calculation from M. Schultz.)	0.6			A1
Schwandt	Lisa N.	LNS	Staff	10/30/2006	Corporate Interim-Researched Delphi bank accounts on Hyperion for account numbers.	1.0			A1
Schwandt	Lisa N.	LNS	Staff	10/30/2006	Quarterly Review-Prepare copies of Committee Minutes and updated the binder for the quarter.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	10/30/2006	Quarterly Review-agreeing segment financial statements to Hyperion.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	10/30/2006	Quarterly Review-Updating cash flow matrices for the quarter.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	10/30/2006	Quarterly Review-Adjusting the segment realignment financial statements for new figures.	3.2			A1
Sheckell	Steven F.	SFS	Partner	10/30/2006	Attend quarterly fraud meeting	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/30/2006	DPSS workpaper review	1.9			A1
Sheckell	Steven F.	SFS	Partner	10/30/2006	Review of quarterly review workpapers	2.8			A1
Simpson	Jamie	JS	Senior Manager	10/30/2006	Preparation of Q3 SRM excerpt related to natural gas contracts.	0.3			A1
Tanner	Andrew J.	AJT	Senior Manager	10/30/2006	Meeting with T. Fisher on design of logic/reports for NSJE CAATS	2.3			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Discuss state claims issue with D. Kelley	0.2			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Briefly discuss status of issues with S. Sheckell.	0.3			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Discuss APB 23 issues with D. Kelley.	0.4			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Review SALT workpapers related to amended returns	0.6			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Review Q3 status list and conclude	0.9			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Review NY ITC memo and literature.	0.7			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	NY ITC - draft email to C. Abell for assistance.	0.2			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Review updated non U.S. projected ETR schedule	1.1			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Status meeting with J. Erickson and J. Williams, A. Krabill and J. Hegelmann related to open issues for the quarter.	1.4			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Debrief with J. Beckman and S. Reddy regarding SALT discussions with D. Olbrecht.	0.7			A1
Tosto	Cathy I.	CIT	Partner	10/30/2006	Follow-up discussion with J. Erickson and A. Krabill regarding SALT discussions with D. Olbrecht.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Correspondence with J. Simpson regarding Division Status Summary.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Additional coordination of Delphi Fraud Meeting with S. Sheckell and T. Bishop.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Track responses regarding Delphi Tax Meeting - Q3 Results.	0.2			A1
Asher	Kevin F.	KFA	Partner	10/31/2006	Review of audit planning matters	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	10/31/2006	E & S - Tie out E & S trial balance to Hyperion report for September 30, 2006.	1.2			A1
Barwin	Kristen N.	KNB	Staff	10/31/2006	E & S - Prepare client assist list and document open items and questions for meeting with E. Marold	1.4			A1
Barwin	Kristen N.	KNB	Staff	10/31/2006	E & S - Discuss Inventory process with C. Fenton and document cycle counts	2.8			A1
Barwin	Kristen N.	KNB	Staff	10/31/2006	E & S - Document NRE costs and request supporting documentation	3.4			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	Corporate Interim - Discussed warranty reserve analysis with M. Hatzfeld.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	Corporate Interim - Meeting with M. Gunkleman to review client assistance listing and debt confirmation procedures.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	DPSS Quarterly Review - Documentation of quarterly inquiries with C. Anderson and related meeting with A. Krabill.	0.6			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	DPSS Quarterly Review - Revision of SRM based on review noted provided by A. Krabill and S. Sheckell.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	DPSS Quarterly Review - Met with S. Sheckell and A. Krabill to discuss analytic procedures and related modifications of documentation.	1.3			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	DPSS Quarterly Review - Met with C. Anderson to conduct Q3 closing/audit status update meeting and to conduct formal inquiries of management.	1.2			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	DPSS Quarterly Review - Preparation of materials for meeting with C. Anderson to conduct Q3 closing/audit status update meeting and conduct formal inquiries of management.	0.9			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	E&S Interim - Conference call with S. Snow, M. McWhorter, and B. Dockemeyer to discuss E&O reserve calculation at E&S.	0.8			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	E&S Quarterly Review - Review of Ponte de Sor trial balance based on quarter close meeting.	0.4			A1
Boehm	Michael J.	MJB	Manager	10/31/2006	E&S Quarterly Review - Preparation of correspondence to R. Hofmann regarding negative cash balance at Ponte de Sor.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Performed test of control work for inventory.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Perform fluctuation analysis regarding inventory for interim testing.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering- Reviewed support faxed by V. Zolinski regarding inventory for interim testing.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Created memo for Account Receivable Reserve Accounts for interim testing,	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Meeting with G. Imberger to discuss inventory costing issues.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Created Inventory Reserve memo for interim procedures.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Created inventory memo regarding inventory standard costing for interim procedures.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Call with V. Zolinski to discuss standard costing used at the Division.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Performed inventory analytics on inventory accounts.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering- Meet with G. Imberger regarding status of interim testing.	1.4			A1
Chamarro	Destiny D.	DDC	Staff	10/31/2006	Steering-Performed interim work specifically concentrating on inventory reconciliations.	1.7			A1
Coran	Thomas W.	TWC	Staff	10/31/2006	Assist T. Fisher with Access to Troy Data Analysis server	0.5			A1
Craig	Tashawna N.	TNC	Staff	10/31/2006	Performed interim testing for Accounts Payable	3.4			A1
Craig	Tashawna N.	TNC	Staff	10/31/2006	Performed Interim testing of Fixed Assets	5.3			A1
Fisher	Trudi L.	TLF	Staff	10/31/2006	Non standard journal entry testing for DGL-Documentation for trial balance 132	0.8			A1
Fisher	Trudi L.	TLF	Staff	10/31/2006	DGL non standard journal entry testing-Documentation for trial balance 141	1.2			A1
Fisher	Trudi L.	TLF	Staff	10/31/2006	Non standard journal entry testing for DGL-Documentation for trial balance 161	1.4			A1
Fisher	Trudi L.	TLF	Staff	10/31/2006	Non standard journal entry testing for DGL-Call with K. Heffernan to discuss script	1.4			A1
Fisher	Trudi L.	TLF	Staff	10/31/2006	Non standard journal entry testing - Running Script for trial balances 289 and 290	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Fisher	Trudi L.	TLF	Staff	10/31/2006	Non standard journal entry testing for DGL-Running script for trial balance 132	2.2			A1
Fisher	Trudi L.	TLF	Staff	10/31/2006	Non standard journal entry testing for DGL - Running script for trial balance 161	2.6			A1
Gerber	Katherine A.	KAG	Senior	10/31/2006	T&I - Following-up with G. Stevons regarding Q3 journal entry explanations	0.2			A1
Gerber	Katherine A.	KAG	Senior	10/31/2006	T&I - Reviewing Q3 SOPA entries recorded for T&I	0.2			A1
Gerber	Katherine A.	KAG	Senior	10/31/2006	T&I - Documenting journal entry explanations for Q3 Review	1.9			A1
Harbaugh	James M.	JMH	Senior	10/31/2006	ACS - Coordinating data request from J. Nolan	2.3			A1
Harbaugh	James M.	JMH	Senior	10/31/2006	DPSS - Drafting emails to D. Langford	1.2			A1
Harbaugh	James M.	JMH	Senior	10/31/2006	DPSS - Collecting requested items from F. Wan	2.1			A1
Harbaugh	James M.	JMH	Senior	10/31/2006	DPSS - Clearing open items and review notes from interim work	3.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/31/2006	Preparation for SAS 100 inquiries session with N. Hotchkin and C. Zerull.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/31/2006	SAS 100 inquiries with N. Hotchkin and C. Zerull for Q3.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	10/31/2006	Meeting with M. Rothmund to review contents of AHG Q3 materials and to discuss significant areas of focus.	2.1			A1
Heffernan	Kevin P.	KPH	Staff	10/31/2006	Assisting T. Fisher and S. Pacella on Delphi SAP and DGL Non-standard journal entry CAATs for Q3 2006.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Send contingency reserve rollforward workpaper to C. Tosto to review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Fax C. Tosto Q1 & Q2 summary workpapers on contingency reserve for us in reviewing the Q3 contingency reserve rollforward prepared by E&Y	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Review e-mail received from C. Tosto re: contingency reserve rollforward calculation	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Review e-mail received from J. Williams re: responses to items 28 & 29 on E&Y open item list	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Update status report for items 28 & 29 based on response received from J. Williams e-mail	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Call from R. Pater re: further clarification on the TRBC remeasurement issue	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Review work paper packets to ensure workpapers are properly organized	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Meet with R. Patel to understand the calculation of pre-tax income on the TRBC re: remeasurement	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Tick and tie rate reconciliation workpapers	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Meet with J. Williams, C. Tosto, J. Erickson re: Q3 open items	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	10/31/2006	Q3 - Work on contingency reserve rollforward workpaper requested by C. Tosto	1.8			A1
Henning	Jeffrey M.	JMH	Partner	10/31/2006	Packard - Third quarter inquiry meeting with N. Hotchkin and C. Zerull	1.6			A1
Henning	Jeffrey M.	JMH	Partner	10/31/2006	Review quarterly review workpaper's for Packard	1.6			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: meeting with L. Burrows to review journal voucher FR369 for the Q3 journal entry review	0.4			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: updated the Q3 journal entry review for explanations received from meeting with M. Starr.	0.4			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: discussion with F. Decapua to review journal voucher FR055 from August for the Q3 journal entry review	0.6			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: Documented sales departments review of top 20 customers for revenue cycle test of controls.	0.8			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: meeting with G. Naylor to discuss pass-by shipment selection and approval of credit memos	0.8			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: meeting with M. Starr to review journal vouchers FR109 and FRM56 for the Q3 journal entry review	0.8			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: updated summary spreadsheet for review of management's testing of the revenue cycle	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: documented support received for reversal of Visteon's sales for July for our testing of review of top 20 customers by sales	0.9			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: meeting with J. Lowry to review journal vouchers FR006, FR067, and FRM33 for the Q3 journal entry review process	0.9			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: meeting with R. Rodriguez to walk through journal voucher FR053 for July, August, September as part of the Q3 journal entry review	1.1			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: conducted review of management's testing of controls for warranty reserve	1.2			A1
Horner	Kevin John	KJH	Staff	10/31/2006	Packard Interim: updated explanations for journal vouchers meeting our scope based on review of journal entries for Q3	1.2			A1
Imberger	Guido	GI	Senior Manager	10/31/2006	Saginaw - Discussion with D. Chamarro and S. Craig regarding the status of the interim work on Test of PwC control work and our independent work and questions related to inventory.	1.3			A1
Imberger	Guido	GI	Senior Manager	10/31/2006	Review accounting guidance related to voluntary termination benefits (here GM flowbacks) as they are posted in the quarterly statements of the Saginaw division.	0.2			A1
Imberger	Guido	GI	Senior Manager	10/31/2006	Evaluate open items form a quarterly review perspective of the Saginaw Division.	0.3			A1
Imberger	Guido	GI	Senior Manager	10/31/2006	Review of the SAS 100 checklist for Q 3 Review of Saginaw division.	0.3			A1
Imberger	Guido	GI	Senior Manager	10/31/2006	Drafting SRM Q 3 2006 Saginaw division	0.7			A1
Imberger	Guido	GI	Senior Manager	10/31/2006	Saginaw - Review of fluctuations in Balance Sheets (year-end 12/31/2005 vs. 9/30/06) and their explanations for the procedures which need to be performed for Q3 SAS 100 review.	1.4			A1

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Imberger	Guido	GI	Senior Manager	10/31/2006	Saginaw - Review of fluctuations in Income Statement (Q3 2006 vs. Q3 2005 vs. Forecast and vs. Q2 2006) and their explanations for the procedures which need to be performed for Q3 SAS 100 review.	1.7			A1
Kearns	Matthew R.	MRK	Senior	10/31/2006	Assisting O. Saimoua with E&C substantive audit procedures related to A/P.	0.6			A1
Kearns	Matthew R.	MRK	Senior	10/31/2006	Meeting with J. Brooks of E&C to discuss warranty reserves for Q3 E&C review procedures	0.8			A1
Kearns	Matthew R.	MRK	Senior	10/31/2006	Reviewing balance sheeting analytics for Q3 E&C review	3.2			A1
Kearns	Matthew R.	MRK	Senior	10/31/2006	Reviewing E&C warranty reserve details as part of Q3 review procedures	3.6			A1
Kirvan	David M.	DMK	Senior Manager	10/31/2006	Discussions regarding SBT reserves with S. Reddy and J. Beckman	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Discussion regarding the treatment of items in the consolidated account receivable interim testing. Attendees: J. Simpson, M. Boehm, E. Marold and A. Ranney.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Review of DPSS memos in preparation for the Q3 closing meeting.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Review of DPSS Q3 Summary Review Memo.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	DPSS Q3 closing meeting. Attendees: C. Anderson and M. Boehm.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Review of DPSS Q3 analytics.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Edits to the scoping memo.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Review of Q3 technical accounting memo listing.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Review of the revised tax budget.	0.4			A1
Marold	Erick W.	EWM	Senior	10/31/2006	E&S - Detail reviewed the NRE recalculation prepared by K. Barwin.	2.4			A1
Marold	Erick W.	EWM	Senior	10/31/2006	E&S Quarterly Review - Updated analytical procedures based on comments from J. Henning.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	10/31/2006	Quarterly Review - Tied out the stock based compensation footnote.	2.4			A1
Marold	Erick W.	EWM	Senior	10/31/2006	Saginaw - Discussions with G. Imberger regarding Q1 and Q2 reviews.	1.7			A1
Miller	Nicholas S.	NSM	Manager	10/31/2006	Packard - Finalization of interim investment audit memo.	1.1			A1
Miller	Nicholas S.	NSM	Manager	10/31/2006	Packard - Review of tooling testing completed to date.	2.9			A1
Miller	Nicholas S.	NSM	Manager	10/31/2006	Packard - Review of Q3 fluctuation analysis provided to date.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/31/2006	Packard - Review of the Q3 reserve rollforward schedules.	0.4			A1
Miller	Nicholas S.	NSM	Manager	10/31/2006	Packard - Preparation of documentation and agenda for the Q3 close meeting.	0.8			A1
Miller	Nicholas S.	NSM	Manager	10/31/2006	Packard - Review and tie-out of the Q3 key metric schedule.	1.4			A1
Miller	Nicholas S.	NSM	Manager	10/31/2006	Packard - Q3 wrap-up meeting with J. Henning, M. Hatzfeld, N. Hotchkins and C. Zerull.	1.6			A1
Pacella	Shannon M.	SMP	Manager	10/31/2006	Review workpapers for DGL, Steering following review comments being cleared.	2.1			A1
Pacella	Shannon M.	SMP	Manager	10/31/2006	Work with T. Fisher on completing DGL Non standard journal entry CAAT procedures.	2.1			A1
Pikos	Matthew C.	MCP	Senior	10/31/2006	Performing test of control procedures related to the fixed asset cycle at the Packard Division	0.5			A1
Pikos	Matthew C.	MCP	Senior	10/31/2006	Performing interim substantive audit procedures related to accounts payable at the Packard Division	1.2			A1
Pikos	Matthew C.	MCP	Senior	10/31/2006	Travel time to Warren, OH to perform interim audit procedures on the Packard Division.	3.0			A1
Ranney	Amber C.	ACR	Senior	10/31/2006	Dayton Interim-Discussing the results of our AR Confirmation testing with J. Simpson, A. Krabill, E. Marold, and M. Boehm.	0.7			A1
Ranney	Amber C.	ACR	Senior	10/31/2006	Quarterly review-Providing J. Simpson with an update of our Q3 review procedures.	0.4			A1
Ranney	Amber C.	ACR	Senior	10/31/2006	Quarterly Review-Updating the Q3 summary review memorandum.	1.1			A1

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Ranney	Amber C.	ACR	Senior	10/31/2006	Quarterly Review-Obtaining Q3 footnote support from D. Childs and explaining our process to tie-out the footnotes to L. Schwandt.	1.6			A1
Ranney	Amber C.	ACR	Senior	10/31/2006	Quarterly Review-Performing required procedures to complete the third quarter review.	4.3			A1
Reddy	Smitha Pingli	SPR	Manager	10/31/2006	Discussion w/ J. Beckman re: employee leasing, MI claims filed	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	10/31/2006	Review emails from C. Tosto re: NY Investment Tax Credit reserve	0.5			A1
Reddy	Smitha Pingli	SPR	Manager	10/31/2006	Discussion w/ D. Olbrecht re: MI employee leasing structure, MI claims filed	0.6			A1
Reddy	Smitha Pingli	SPR	Manager	10/31/2006	Discussion w/ L. Stoeckmann re: release of reserves due to administrative bar date	0.7			A1
Reddy	Smitha Pingli	SPR	Manager	10/31/2006	Preparation for 11/1 tax meeting	0.7			A1
Reddy	Smitha Pingli	SPR	Manager	10/31/2006	Discussion with D. Kirvan and J. Beckman re: MI employee leasing strategy	1.0			A1
Rothmund	Mario Valentin	MVR	Senior	10/31/2006	AHG-Performed a Balance Sheet Analysis	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	10/31/2006	Prepared and sent questions to the G. Anderson due to client AR explanation schedule being insufficient-needed to clarify calculation and allocation of AR to the AHG division.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	10/31/2006	AHG-Updated the International Control Deficiency Documentation	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	10/31/2006	AHG- Attended a meeting M. Hatzfeld to discuss the results of the Q3 audit procedures.	3.6			A1
Saimoua	Omar Issam	OIS	Staff	10/31/2006	E&C - Finished preparing the CWIP analytic sheet and selected a sample of five projects to obtain support documents for testing.	2.2			A1
Saimoua	Omar Issam	OIS	Staff	10/31/2006	E&C - obtained the remaining support documents for the fixed asset additions sample - reviewed and documented our understanding accordingly.	2.7			A1
Saimoua	Omar Issam	OIS	Staff	10/31/2006	E&C - Obtained the depreciation expense amounts from G. Halleck - prepared the depreciation reasonableness expense accordingly.	2.2			A1

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Saimoua	Omar Issam	OIS	Staff	10/31/2006	E&C - Discussion with G. Halleck regarding the findings related to the Depreciation reasonableness expense.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	10/31/2006	Quarterly Review-Prepare copies of BOD Minutes for the quarter.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	10/31/2006	Quarterly Review-Received footnote support for the quarter from D. Childs.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	10/31/2006	Quarterly Review-Researched 8K's on SEC.gov website for information on disclosure of footnotes.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	10/31/2006	Quarterly Review-Tied Q3 SOPA adjustment entries for the quarter.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	10/31/2006	Quarterly Review-Tying figures in Workers' Comp footnote and updating for new figures.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	10/31/2006	Quarterly Review-Updated Q3 binder for updated footnote support.	3.9			A1
Sheckell	Steven F.	SFS	Partner	10/31/2006	Discuss SOX status with D. Bayles	1.2			A1
Sheckell	Steven F.	SFS	Partner	10/31/2006	International coordination	1.1			A1
Sheckell	Steven F.	SFS	Partner	10/31/2006	Discussion with J. Simpson regarding pension interim testing.	0.4			A1
Sheckell	Steven F.	SFS	Partner	10/31/2006	Review of quarterly review workpapers	2.5			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with M. Hatzfeld regarding warranty reserves for Q3.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with S. Sheckell regarding pension interim testing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with A. Ranney, E. Marold, M. Boehm and A. Krabill regarding accounts receivable confirmation testing results.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Review of confidentiality agreement changes for Fidelity from R. Holmes and Fidelity.	0.6			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with H. Aquino regarding feedback on time report submissions for the week of 10/27.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Review of feedback prepared by H. Aquino to team regarding time report preparation.	0.7			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with A. Krabill regarding control testing matrix summary comparing PwC results to E&Y testing results.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with A. Krabill regarding PwC testing of CWIP and tooling.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	10/31/2006	Preparation of Q3 SRM excerpt related to foreign currency hedges.	0.4			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Review of T&I Q3 review wps.	1.4			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with S. Pacella regarding pension IT system.	0.3			A1
Simpson	Jamie	JS	Senior Manager	10/31/2006	Discussion with S. Pacella regarding journal entry testing results.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	10/31/2006	Follow-up regarding status of non-U.S. entities' non-audit services confirmations	0.4			A1
Stare	Ryan M.	RMS	Senior	10/31/2006	Providing guidance and assistance to S. Pacella and T. Fisher on issues identified while performing the Q3 NSJE review for SAP	0.6			A1
Tanner	Andrew J.	AJT	Senior Manager	10/31/2006	Review and redesign of NSJE CAAT logic for DGL	2.6			A1
Tau	King-Sze	KST	Senior	10/31/2006	Saginaw - Working on Q3 review notes from G. Imberger.	0.7			A1
Tau	King-Sze	KST	Senior	10/31/2006	Saginaw - Discussion with G. Imberger on Q3 review analytics.	1.2			A1
Tau	King-Sze	KST	Senior	10/31/2006	Saginaw - Working on Q3 income statement analytics.	2.1			A1
Tau	King-Sze	KST	Senior	10/31/2006	Saginaw - Working on balance sheet Q3 analytics.	2.4			A1
Tosto	Cathy I.	CIT	Partner	10/31/2006	Prepare email to C. Abell regarding FAS 109 treatment of ITC.	0.2			A1
Tosto	Cathy I.	CIT	Partner	10/31/2006	Discussion with C. Abel regarding ITC recognition	0.3			A1
Tosto	Cathy I.	CIT	Partner	10/31/2006	Discuss valuation issues re: Spain, Romania, and Portugal with D. Kelley.	0.4			A1
Tosto	Cathy I.	CIT	Partner	10/31/2006	Review status of Q3 data with J. Hegelmann in preparation of meeting with J. Erickson and J. Williams.	0.4			A1
Tosto	Cathy I.	CIT	Partner	10/31/2006	Q3 status meeting with J. Erickson, J. Williams and J. Hegelmann.	0.8			A1
Tosto	Cathy I.	CIT	Partner	10/31/2006	Review cushion rollforward schedule and followup discussion with J. Hegelmann.	0.8			A1
Tosto	Cathy I.	CIT	Partner	10/31/2006	Review cushion analysis	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with M. Sakowski regarding C. Peterson Access Badge Request Form.	0.1			A1

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Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address for C. Peterson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with J. Hasse regarding Training Session.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with J. Henning regarding Delphi Audit Status Update Meeting Schedule.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with L. Schwandt regarding Hyperion - Production Mode.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address for J. Henning.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with T. Bishop regarding Email Distribution List - J. Henning.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Preparation of C. Peterson Access Badge Request Form.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Reminder correspondence regarding Division Status Summary to M. Hatzfeld, J. Simpson and A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with M. Boehm, N. Miller, G. Imberger and M. Kearns regarding Division Account Recs per M. Hatzfeld.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with T. Bishop, A. Krabill, S. Sheckell, and B. Steward regarding Delphi Fraud Meeting.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Review Delphi Account Summary Report sent by L. Timchak.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with J. Hasse and S. Sheckell regarding Pre and Post Implementation Reviews of SAP at Packard.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Correspondence with C. Peterson regarding E&Y Network Access/Security Badge - UPDATE.	0.2			A1
Asher	Kevin F.	KFA	Partner	11/1/2006	3rd quarter independence related procedures	1.9			A1

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Asher	Kevin F.	KFA	Partner	11/1/2006	Audit status review related to interim audit and 3rd Q review	2.1			A1
Asher	Kevin F.	KFA	Partner	11/1/2006	Review of the 3rd Q income tax provision process and review results	2.4			A1
Barwin	Kristen N.	KNB	Staff	11/1/2006	E & S - Meet with E. Marold to discuss status of interim at E & S	1.1			A1
Barwin	Kristen N.	KNB	Staff	11/1/2006	E & S - Meet with A. Krabill, M. Boehm, and E. Marold for NRE costs	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/1/2006	E & S - Compile & Request supporting documentation for NRE costs	1.5			A1
Barwin	Kristen N.	KNB	Staff	11/1/2006	E & S - Compile and document information for inventory cycle counts for FAB III, Probe, and Test	2.4			A1
Beckman	James J.	JJB	Partner	11/1/2006	Update meeting w/ S. Reddy.	0.4			A1
Beckman	James J.	JJB	Partner	11/1/2006	Meeting w/ D. Olbrecht and S. Reddy re: MI employee leasing company, release of DTI reserve, reserve for pre-spin RAR adjustments and NY ITC	1.1			A1
Beckman	James J.	JJB	Partner	11/1/2006	Discussion w/ S. Reddy and C. Tosto re: 3rd Q state reserves	1.4			A1
Beckman	James J.	JJB	Partner	11/1/2006	Meeting w/ C. Tosto, S. Reddy, A. Krabill, S. Sheckell, K. Asher, L. DeMers, and J. Hegelmann re: 3rd Q tax provision	1.8			A1
Beckman	James J.	JJB	Partner	11/1/2006	Additional correspondence regarding tax reserves and other issues.	1.8			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	DPSS Interim - Met with J. Harbaugh to discuss status of Q3 testing.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	DPSS Interim - Discussions with J. Harbaugh regarding warranty, inventory and AR reserves.	0.5			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	E&S Interim - Provided J. Henning a status update regarding ER&D and E&O testing at E&S division.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	E&S interim - Discussions with E. Marold regarding E&S E&O calculation.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	E&S Interim - Discussion with J. Henning and R. Jobe regarding open item status for E&S audit.	0.4			A1

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Boehm	Michael J.	MJB	Manager	11/1/2006	E&S Interim - Discussion with K. Bagwell, R. Hofmann, and M. McCoy regarding surface mount inventory counting procedures.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	E&S Quarterly Review - Review of Q3 workpapers (analytics, memos, etc.)	1.4			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	Internal Controls - Discussed PwC communication template with J. Simpson.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	Quarterly Review - Discussions with A. Ranney regarding the status of Q3 review.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/1/2006	Quarterly Review - Discussion of inventory reserve rollforward with E. Marold and A. Ranney.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Call with M. Yeska to discuss test of control issue regarding control 2.1.1-5.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Documented test of control results for control 2.1 (inventory) based on call with M. Yeska.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering- Call with D. Huston to discuss Inventory Reconciliation issues.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Conversation with G. Imberger to update the status of interim work.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Completed interim work for inventory in response to conversation with D. Huston.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Conference call with D. Gustin to discuss Accounts Receivable reconciling items.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Performed Data Accumulation process gathering day regarding physical inventory counts performed at the plants for interim testing,	1.9			A1
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Performed interim work for Accounts Receivable specifically concentrating on reconciliations.	2.8			A1
Craig	Tashawna N.	TNC	Staff	11/1/2006	Performed interim testing of Accounts Payable	2.1			A1
Craig	Tashawna N.	TNC	Staff	11/1/2006	Created Open Items list for interim testing	2.8			A1
Craig	Tashawna N.	TNC	Staff	11/1/2006	Performed Interim testing of Revenue and Expenses	3.6			A1
DeMers	Laurie A.	LAD	Senior Manager	11/1/2006	Follow-up after meeting to update the open items list and conclude on major points.	0.6			A1

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DeMers	Laurie A.	LAD	Senior Manager	11/1/2006	Send updated status sheet to J. Hegelmann.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	11/1/2006	Meeting with internal E&Y tax and audit team including S. Sheckell, K. Asher, D. Kelley, Cathy Tosto, A. Krabill, and J. Hegelmann to discuss tax review for Q3 and final results, status, follow-up items, identify and discuss material issues to quarter and agree on follow-up plan.	1.7			A1
DeMers	Laurie A.	LAD	Senior Manager	11/1/2006	Review updated Q3 schedules received - update workpaper documentation accordingly.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	11/1/2006	Complete review of tax contingency workpapers.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	11/1/2006	Prepare final follow-up questions and workpaper conclusions.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	11/1/2006	Q3 - update open points list.	0.3			A1
Fisher	Trudi L.	TLF	Staff	11/1/2006	NSJE SAP-Call with R. Stare to discuss SAP ACL	1.2			A1
Fisher	Trudi L.	TLF	Staff	11/1/2006	DGL NSJE-Updating Scripts, Running, and Documentation for DGL 289	2.2			A1
Fisher	Trudi L.	TLF	Staff	11/1/2006	DGL NSJE-Updating Scripts, Running, and Documentation for DGL 290	2.4			A1
Fisher	Trudi L.	TLF	Staff	11/1/2006	DGL NSJE-Updating Scripts, Running, and Documentation for DGL 129, 132, 141	3.9			A1
Gerber	Katherine A.	KAG	Senior	11/1/2006	T&I - Reviewing explanations for Q3 journal entry review	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/1/2006	T&I - Requesting additional explanations from B. Kolb for Q3 tooling fluctuation analytics	0.3			A1
Gerber	Katherine A.	KAG	Senior	11/1/2006	T&I - Documenting explanations for the Q3 journal entry review	0.4			A1
Gerber	Katherine A.	KAG	Senior	11/1/2006	T&I - Documenting Q3 tooling fluctuation explanations	0.7			A1
Harbaugh	James M.	JMH	Senior	11/1/2006	ACS - Coordinating data request from J. Nolan	2.3			A1
Harbaugh	James M.	JMH	Senior	11/1/2006	DPSS - Detail reviewing Inventory Reserves workpapers	3.2			A1
Harbaugh	James M.	JMH	Senior	11/1/2006	DPSS - Detail reviewing warranty expense workpapers.	4.3			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Meeting with T. Timko, J. Williams, and D. Bayles for purposes of providing update of interim audit procedures and discussion of significant items.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Preparation for Q3 SAS 100 inquiries with J. Perkins and D. Knill.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	SAS 100 inquiries with J. Perkins and D. Knill for Q3.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Walkthrough of AHG significant Q3 issues with J. Henning and discussion of SAS 100 procedures performed and conclusions reached.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Review of Powertrain Summary Memorandum, and determination of significant items for inclusion in Corporate Summary Memorandum at Q3.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Walkthrough of E&C/Powertrain significant Q3 issues with J. Henning and discussion of SAS 100 procedures performed and conclusions reached.	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Discussion with R. Jok relative to statutory audit requirements at Cadiz, Spain location (exclusive of Delphi integrated audit scope or Steering carve-out scope).	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Review of AHG Summary Memorandum, and determination of significant items for inclusion in Corporate Summary Memorandum at Q3.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/1/2006	Review of Packard Summary Memorandum, and determination of significant items for inclusion in Corporate Summary Memorandum at Q3.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Work with C. Tosto on generating open items list for remaining documentation needed to complete our Q3 workpaper files	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Obtain Q3 revised contingency reserve workpapers from J. Erickson	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Review changes made to contingency reserve memo and replace workpapers according to pages changed	0.6			A1

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Hegelmann	Julie Ann	JAH	Senior	11/1/2006	YE - Work with C Tosto in generating a list to provide to J. Williams and J. Erickson for upcoming meeting re: items to address and activities to cover for year-end audit that can be done between now and year-end.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Work on drafting Q3 tax summary memo	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Work with L. Demers in going through open items list and workpapers to generate a status list and update report for status update meeting with the E&Y audit/tax teams	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Meeting with E&Y audit and tax teams to go through Q3 status update and major items to be addressed before closing the quarter	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Prepare and document calculations for table presentation on effective rate in Q3 tax summary memo	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	11/1/2006	Q3 - Review all workpapers to make sure properly documented and all final workpapers received from client are incorporated in workpaper files properly, including updated documentation	2.3			A1
Henning	Jeffrey M.	JMH	Partner	11/1/2006	Review quarterly review workpapers for AHG division	1.4			A1
Henning	Jeffrey M.	JMH	Partner	11/1/2006	Update call re: Powertrain division qtr status	0.3			A1
Henning	Jeffrey M.	JMH	Partner	11/1/2006	3rd quarter status meeting preparation with S. Sheckell and senior managers	1.1			A1
Henning	Jeffrey M.	JMH	Partner	11/1/2006	3rd quarter review status meeting with T. Timko and his direct reports.	1.4			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Made selections for testing of the new customer daily report	0.3			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Meeting with G. May to obtain the Q3 Hyperion to DGL reconciliation	0.3			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Meeting with N. Miller to answer questions relating to financial statement close test of controls	0.4			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Meeting with N. Miller to discuss accounts receivable review notes	0.7			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Meeting with J. Yuhasz to discuss journal voucher FR247 and FRM52 for the Q3 journal entry review	1.1			A1

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Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Meeting with C. High to discuss differences we found in allied imbalance report	1.2			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Received daily new customer reports from D. Vogel and began testing within the revenue cycle test of controls	1.2			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Completed the Q3 journal entry review	1.6			A1
Horner	Kevin John	KJH	Staff	11/1/2006	Packard Interim: Completed tie out of allied imbalance report to the trial balance	2.3			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Saginaw - Discussion with D. Chamarro and S. Craig regarding work to be performed on the interim audit this week.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Review of the file prepared by E&Y for testing of journal entries at Saginaw division Q3 2006.	0.2			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Discussion with M. Hatzfeld and J. Henning regarding trainings costs during workforce transformation and their accounting at Saginaw.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Saginaw - Discussion with J. Henning and M. Hatzfeld regarding restructuring.	0.2			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Review of the accounting memo "Livorno exit" prepared by Delphi Saginaw division	0.4			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Review and try to obtain explanations for inventory variances in Q3 vs./Q2 2006 Saginaw Division.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Review of balance sheet fluctuations 12/31/2005 to 9/30/06 for the quarterly review procedures at Saginaw Division.	1.1			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Preparation for Saginaw management quarterly inquiry.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Performing Saginaw management quarterly inquiry with the J. Perkins.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/1/2006	Saginaw - Document J. Perkins answers to the questions related to subsequent events, change in estimates and potential fraud.	0.6			A1
Kearns	Matthew R.	MRK	Senior	11/1/2006	Meeting with A. Renaud to discuss open items for Q3 Review of E&C	0.4			A1
Kearns	Matthew R.	MRK	Senior	11/1/2006	Internal meeting with M. Hatzfeld and J. Henning to discuss E&C Q3 status.	0.6			A1

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Kearns	Matthew R.	MRK	Senior	11/1/2006	Working on income statement analytics for Q3 Review procedures of E&C	1.3			A1
Kearns	Matthew R.	MRK	Senior	11/1/2006	Preparing balance sheet analytics as part of the Q3 review procedures for E&C	1.9			A1
Kearns	Matthew R.	MRK	Senior	11/1/2006	Preparing SRM for E&C for Q3	4.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Review of capitalized ER&D information for E&S.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Review of the E&S audit planning memo.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Review of scoping information using September 30 information.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Review of the latest draft of the 3rd quarter 10-Q.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Q3 status update meeting with Delphi. Attendees: T. Timko, D. Bayles, B. Thelan, J. Williams, K. Asher, S. Sheckell, J. Henning, M. Hatzfeld and J. Simpson.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Discussion with C. Tosto regarding deferred tax asset valuation allowances in several foreign jurisdictions.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Review of Q3 tax schedules prior to E&Y status update meeting.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Q3 tax status update meeting. Attendees: K. Asher, S. Sheckell, D. Kelly, C. Tosto, J. Hegelmann, L. DeMers, S. Reddy and J. Beckman.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Q3 status update meeting. Attendees: S. Sheckell, J. Henning, M. Hatzfeld, and J. Simpson.	1.4			A1
Marold	Erick W.	EWM	Senior	11/1/2006	Corporate - Meeting with M. Gunkelman and M. Boehm to discuss debt confirmations.	1.2			A1
Marold	Erick W.	EWM	Senior	11/1/2006	Planning - Consolidated - Updated planning analytics to include comparison of Delphi to their peers.	1.6			A1
Marold	Erick W.	EWM	Senior	11/1/2006	Quarterly Review - Investigated variance in consolidated inventory reserves.	1.1			A1
Marold	Erick W.	EWM	Senior	11/1/2006	Quarterly Review - Reviewed the interest expense recorded by Delphi for reasonableness.	1.7			A1
Marold	Erick W.	EWM	Senior	11/1/2006	Quarterly Review - Reviewed the 9/30/06 reserve related to the annual incentive plan.	1.8			A1

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Marold	Erick W.	EWM	Senior	11/1/2006	Saginaw - Provided the team with the journal entries greater than TE.	0.7			A1
Miller	Nicholas S.	NSM	Manager	11/1/2006	Packard - Review of management's testing of the Financial Close process and update of the control summary document.	2.1			A1
Miller	Nicholas S.	NSM	Manager	11/1/2006	Packard - Review of management's testing of the treasury cycle and update of the control summary document.	3.2			A1
Miller	Nicholas S.	NSM	Manager	11/1/2006	Packard - Review of management's testing of the expenditure cycle and update of the control summary document.	3.9			A1
Miller	Nicholas S.	NSM	Manager	11/1/2006	Packard - Meeting with L. Jones regarding the Q3 legal reserve.	0.9			A1
Pacella	Shannon M.	SMP	Manager	11/1/2006	Work with T. Fisher on DGL NSJE procedures.	2.5			A1
Pikos	Matthew C.	MCP	Senior	11/1/2006	Performing interim substantive audit procedures related to fixed assets at the Packard Division.	5.4			A1
Pikos	Matthew C.	MCP	Senior	11/1/2006	Reviewing the year-to-date income statement overall analytical review for the Packard Division.	2.4			A1
Ranney	Amber C.	ACR	Senior	11/1/2006	Quarterly Review-Obtaining support and tying out the Q3 footnotes.	3.1			A1
Ranney	Amber C.	ACR	Senior	11/1/2006	Quarterly Review-Obtaining supporting documents to review the third quarter balance sheet.	3.3			A1
Ranney	Amber C.	ACR	Senior	11/1/2006	Quarterly Review-Completing an analytical review of the Corporate trial balances.	4.6			A1
Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Discussion w/ T. Mitchell re: MI employee leasing letter ruling	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Follow-up to 3rd Q tax provision meeting	0.4			A1
Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Meeting w/ R. Ward and C. Tosto re: impact of administrative bar date passage on state reserves	0.8			A1
Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Update discussion w/ J. Beckman	0.4			A1
Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Meeting w/ D. Olbrecht and J. Beckman re: MI employee leasing company, release of DTI reserve, reserve for pre-spin RAR adjustments and NY ITC	1.1			A1
Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Discussion w/ J. Beckman and C. Tosto re: 3rd Q state reserves	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Meeting w/ C. Tosto, J. Beckman, A. Krabill, S. Sheckell, K. Asher, L. DeMers, and J. Hegelmann re: 3rd Q tax provision	1.8			A1
Reddy	Smitha Pingli	SPR	Manager	11/1/2006	Discussion w/ C. Tosto re: and drafting of state portion of quarterly tax summary memo	1.3			A1
Rothmund	Mario Valentin	MVR	Senior	11/1/2006	AHG- Drafted the SRM, including significant accounting topics	3.7			A1
Rothmund	Mario Valentin	MVR	Senior	11/1/2006	AHG- Drafted the Income Statement Analysis for Q3 '05 VS Q3 '06 provided explanation for significant differences	4.9			A1
Saimoua	Omar Issam	OIS	Staff	11/1/2006	E&C - Obtained an understanding of the inventory price test process for E&C - prepared spreadsheet comparing the prior year prices to current year accordingly.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	11/1/2006	E&C - Met with G. Halleck to understand the fixed asset reconciliation and the supporting documents that were included.	3.2			A1
Saimoua	Omar Issam	OIS	Staff	11/1/2006	E&C - Reviewed fixed asset reconciliations relating to the manual journal entries that were performed to cross charge from E&C to AHG.	5.2			A1
Schwandt	Lisa N.	LNS	Staff	11/1/2006	Corporate Interim-Organized spreadsheets for DGL information for Q3.	2.9			A1
Schwandt	Lisa N.	LNS	Staff	11/1/2006	Other-Preparing agenda for Audit Status update meeting.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	11/1/2006	Quarterly Review-Updated binder for committee minutes for the quarter.	1.0			A1
Schwandt	Lisa N.	LNS	Staff	11/1/2006	Quarterly Review-Updated the quarterly binder for new figures.	3.6			A1
Sheckell	Steven F.	SFS	Partner	11/1/2006	Status update with T. Timko and team	1.4			A1
Sheckell	Steven F.	SFS	Partner	11/1/2006	Tax meeting to discuss 3rd quarter	1.6			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with S. Sheckell and M. Fitzpatrick regarding Fidelity confidentiality agreement.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with A. Krabill regarding Hyperion testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Time spent responding to international emails from E&Y Brazil.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Review of engagement letter for China tax services.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Time spent responding to emails from E&Y China regarding fees and scope.	0.6			A1

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Simpson	Jamie	JS	Senior Manager	11/1/2006	Completion of quarterly independence program for Q3.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with A. Ranney regarding quarter status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with A. Krabill, J. Henning, S. Sheckell and M. Hatzfeld regarding agenda for 3rd quarter status meeting.	0.9			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Participation in 3rd quarter status meeting with J. Henning, S. Sheckell, K. Asher, M. Hatzfeld, A. Krabill, T. Timko, B. Thelen, D. Bayles, J. Williams, and S. Kihn.	1.4			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with E. Marold regarding journal entry testing status.	0.2			A1
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with N. Miller regarding application controls testing.	0.3			A1
Stare	Ryan M.	RMS	Senior	11/1/2006	Providing guidance and assistance to S. Pacella and T. Fisher on issues identified while performing the Q3 NSJE review for SAP	0.9			A1
Tanner	Andrew J.	AJT	Senior Manager	11/1/2006	Meeting with S. Pacella on debugging of NSJE CAAT script	0.5			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Preparation of email to E&Y representatives to follow-up on physical inventory workpapers.	0.2			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Discussion with A. Gielda on Q3 2006 vs. Q3 2005 income statement fluctuations' explanations.	0.3			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Discussion with A. Gielda on Q3 2006 vs. Q2 2006 income statement fluctuations' explanations.	0.4			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Discussion with A. Gielda on Q3 2006 vs. Q3 2006 forecasted income statement fluctuations' explanations.	0.6			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Answering questions from D. Chamarro on testing accounts receivable and inventory.	0.7			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Answering S. Craig's questions on interim testing.	0.9			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Discussion with G. Imberger on Q3 income statement analytics and other-product vs. sales line on income statement.	1.0			A1

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Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Working on Q3 balance sheet analytics.	1.4			A1
Tau	King-Sze	KST	Senior	11/1/2006	Saginaw - Working on Q3 income statement analytics.	2.3			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Review non U.S. valuation allowance memo	0.3			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Draft email to J. Williams on outstanding items and follow-up	0.4			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Review and re-analyze ETR sensitivity analysis	0.4			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Review status of items outstanding for Q3	0.4			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Follow-up discussions with J. Beckman and S. Reddy regarding SALT issues	0.9			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Prepare for status 11/2 status meeting	1.1			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Discussions with J. Beckman and S. Reddy regarding SALT tax reserve items and other SALT items	1.4			A1
Tosto	Cathy I.	CIT	Partner	11/1/2006	Meeting with K. Asher, S. Sheckell, A. Krabill, D. Kelley, L. DeMers, J. Hegelmann, J. Beckman and S. Reddy regarding 3Q status and issues	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Correspondence with V. Singleton and M. Hatzfeld regarding CSG Delphi Binder Recreation for Mike.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Coordination of supplies for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Miscellaneous activities such as providing assistance to engagement team.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Correspondence with L. Schwandt regarding Audit Committee Minutes received from T. Bishop.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Correspondence with Portugal regarding pre-approval template.	0.2			A1
Barwin	Kristen N.	KNB	Staff	11/2/2006	E & S - Request 03 documentation for NRE from M. Sanders	0.4			A1
Barwin	Kristen N.	KNB	Staff	11/2/2006	E & S - Discuss Open Items with C. Riedl and prepare email requesting information	1.4			A1
Barwin	Kristen N.	KNB	Staff	11/2/2006	E & S - Prepare AR Reserve Rollforward	2.6			A1

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Barwin	Kristen N.	KNB	Staff	11/2/2006	E & S - Document NRE differences and create spreadsheet	3.1			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	DPSS Interim - Discussed inventory and warranty reserve testing with J. Harbaugh.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	DPSS Quarterly Review - Discussed SAP to Hyperion reconciliation with J. Harbaugh.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	E&S Interim - Conference call with M. McWhorter and B. Dockemeyer to discuss E&O reserve.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	E&S Interim - Discussion with A. Krabill. Regarding E&O reserve.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	E&S Quarterly Review - Discussed E&S SAP to Hyperion reconciliation with E. Marold.	0.5			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	E&S Quarterly Review - Discussed Tooling rollforward and useful life reasonableness with E. Marold and A. Krabill.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	E&S Quarterly Review - Reviewed Q3 workpapers for E&S and discussed follow- up items with E. Marold.	1.7			A1
Boehm	Michael J.	MJB	Manager	11/2/2006	Met with S. Herbst (PwC) and K. St. Romain to review status of management testing	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/2/2006	Steering-Performed interim work on inventory specifically working on reconciliations.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/2/2006	Steering-Performed interim work for Accounts Receivable specifically concentrating on account reconciliations.	2.8			A1
Craig	Tashawna N.	TNC	Staff	11/2/2006	Preparation of email to L. Ackett requesting information necessary to perform interim testing of Fixed Assets	0.4			A1
Craig	Tashawna N.	TNC	Staff	11/2/2006	Preparation of email to M. O'Hare requesting information necessary to perform interim testing of CWIP	0.4			A1
Craig	Tashawna N.	TNC	Staff	11/2/2006	Preparation of email to L. Briggs of Saginaw Division to request information necessary to complete Income Statement Analysis	0.6			A1
Craig	Tashawna N.	TNC	Staff	11/2/2006	Performed an Income Statement analysis for interim testing	1.4			A1
Craig	Tashawna N.	TNC	Staff	11/2/2006	Met with K. Tau to discuss interim testing of Fixed Assets	1.6			A1

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DeMers	Laurie A.	LAD	Senior Manager	11/2/2006	Continue review of rate reconciliation and Q3 tax Summary Review Memorandum.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	11/2/2006	Begin review of Q3 summary review memo.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	11/2/2006	Meeting with J. Hegelmann to debrief on approach for work.	0.6			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	NSJE-SAP-DSS-Updating Script	0.6			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	NSJE SAP-Documentation Updating Worksheet/Leadsheet	0.8			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	NSJE-SAP-AHG-Completing Documentation	0.9			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	NSJE-SAP-AHG Running Script	1.2			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	Reviewing output and results for non-standard journal entry scripts with A. Tanner	1.2			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	NSJE DGL- Completing trial balance 289 scripts and documentation	1.3			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	NSJE DGL- Completing trial balance 290 scripts and documentation	1.4			A1
Fisher	Trudi L.	TLF	Staff	11/2/2006	NSJE SAP- Running DCSS	2.2			A1
Gerber	Katherine A.	KAG	Senior	11/2/2006	T&I - Documenting E&O Reserve procedures and testing	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/2/2006	T&I - Documenting Q3 journal entry review explanations	0.2			A1
Harbaugh	James M.	JMH	Senior	11/2/2006	ACS - Coordinating data request from J. Nolan with S. Pacella - TSRS.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/2/2006	DPSS - Completing AR alternate procedures	1.1			A1
Harbaugh	James M.	JMH	Senior	11/2/2006	DPSS - Performing substantive testing over inventory reserves.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/2/2006	DPSS - Performing tests of controls over accruals	1.3			A1
Harbaugh	James M.	JMH	Senior	11/2/2006	DPSS - Detail reviewing inventory reserves workpapers	2.2			A1
Harbaugh	James M.	JMH	Senior	11/2/2006	DPSS - Tying out SAP to Hyperion Mapping.	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/2/2006	Review of Packard SAS 100 Q3 workpapers.	1.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/2/2006	Review of Saginaw Q3 SAS 100 workpapers.	3.5			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Preparation of copy of Non-U.S. NOL schedule for A. Krabill to use in resolving Non-U.S. valuation allowance issue with D. Kelley	0.1			A1

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Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Meet with J. Williams, C. Tosto, J. Erickson, A. Krabill and L. DeMers re: final documentation needed to complete Q3 workpaper files	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Preparation of documents for meeting with J. Williams re: final documentation items needed for complete Q3 workpaper files	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Questions to L. DeMers re: assistance with identifying discrete items reported in Q3 tax summary memo	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q4 - Preparation of documents in preparation for meeting with J. Williams, J. Ericsson, C. Tosto, A. Krabill and L. DeMers re: year end procedures to be completed before year end	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Add SALT items to tax summary memo	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Complete workpaper index for files	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q4 - Update status report for year end audit procedures to be completed during interim periods	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q4 - Meet with J. Williams, J. Erickson, A. Krabill, C. Tosto and L. DeMers re: year-end audit procedures to be completed before year end and timing of completion for those items	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Revisions to tax summary memo.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/2/2006	Q3 - Work with L. DeMers and S. Reddy on information contained in the tax summary memo.	2.6			A1
Henning	Jeffrey M.	JMH	Partner	11/2/2006	Conf. call re: potential Packard impairments and restructure charges	0.4			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: made copies of FRM26, FR058, and FR055 for our Q3 journal entry review files	0.2			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: discussed with N. Miller accounts receivable review notes	0.3			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: meeting with N. Miller to discuss journal entry testing review notes	0.3			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: discussed accounting for copper in inventory with M. Pikos.	0.4			A1

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Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: meeting with D. Vogel to obtain screen prints of customer account data in relation to revenue cycle test of controls	0.4			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: meeting with G. Naylor to discuss accounts receivable balance in account 2210	0.6			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: meeting with N. Miller to go over A/R reserve review notes	0.6			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: updated the Q3 journal entry review summary spreadsheet in connection with review notes	0.8			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: updated revenue cycle test of controls memo for testing of control 4.5.1-11.	0.9			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: meeting with G. Naylor to go over SAP document types and the SAP extract testing for our A/R reserve testing	1.2			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: worked on clearing review notes relating to the Q3 journal entry review.	1.3			A1
Horner	Kevin John	KJH	Staff	11/2/2006	Packard Interim: cleared review notes from N. Miller relating to the A/R reserve testing	2.1			A1
Imberger	Guido	GI	Senior Manager	11/2/2006	Saginaw - Review of AWS regarding progress made to date.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/2/2006	Adjust the summary review memorandum on the Q3 Review of Saginaw division.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/2/2006	Add control section to the Summary Review memorandum Q3 2006 Saginaw Division.	0.5			A1
Imberger	Guido	GI	Senior Manager	11/2/2006	Saginaw - Review of analytics (Q3 2006 vs. Q2 2006 vs. Q3 2005 and Q3 2006 forecast).	0.6			A1
Imberger	Guido	GI	Senior Manager	11/2/2006	Saginaw - Discussion with K. Tau regarding changes in manufacturing expense and other expenses to explain the change between Q2 2006 and Q3 2006.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/2/2006	Saginaw - Discussion with A. Gielda regarding further explanations of changes in manufacturing expense and other expenses to explain the change between Q2 2006 and Q3 2006.	0.5			A1
Imberger	Guido	GI	Senior Manager	11/2/2006	Review information received on the income statement analytics of Saginaw division.	0.9			A1

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Imberger	Guido	GI	Senior Manager	11/2/2006	Prepare memo on the income statement analytics of Saginaw division.	1.2			A1
Kearns	Matthew R.	MRK	Senior	11/2/2006	Assisting and answering questions of O. Saimoua regarding substantive audit procedures for E&C	0.8			A1
Kearns	Matthew R.	MRK	Senior	11/2/2006	Meeting with A. Renaud to discuss open items lists related to Q3 E&C review	0.6			A1
Kearns	Matthew R.	MRK	Senior	11/2/2006	Meeting with N. Saad to discuss Q3 analytics responses for Q3 E&C Review	0.6			A1
Kearns	Matthew R.	MRK	Senior	11/2/2006	Preparing SRM for E&C Q3 Review	0.9			A1
Kearns	Matthew R.	MRK	Senior	11/2/2006	Preparing and reviewing LSC balance as of 9/30/06 as part of Q3 E&C Review procedures	1.6			A1
Kearns	Matthew R.	MRK	Senior	11/2/2006	Preparing balance sheet analytic schedule for Q3 E&C review procedures	4.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Review of corporate audit area schedule.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Meeting with J. Simpson, M. Boehm, E. Marold and A. Ranney to discuss interim audit work allocation.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Discussion with M. Boehm regarding E&S tooling amortization.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Discussion with B. Stewart regarding fraud risk assessment.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Meeting with T. McClellan, B. Stewart and S. Sheckell to discuss fraud risk assessment and other fraud planning topics.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Bi-weekly ICC status meeting. Attendees: S. Herbst, K. Romain, J. Simpson and M. Boehm.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Response to E&Y China e-mail regarding Packard location 404 testing.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Response to questions from E&Y Brazil.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Discussion with A. Ranney and J. Simpson to discuss documentation method for the roll-up of the Q3 consolidated financial statements.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Review of the latest version of the Q3 summary review memo.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Summarizing status of ledger to Hyperion reconciliations for the 3rd quarter.	1.1			A1

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Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Discussion with S. Pacella regarding results of SAP testing in Europe.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Meeting with J. Williams to discuss the valuation allowances for various non-U.S. deferred tax assets.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Tax status update meeting with J. Williams, J. Erickson, C. Tosto, J. Hegelmann, and L. DeMers.	1.0			A1
Marold	Erick W.	EWM	Senior	11/2/2006	E&S - Updated SRM based on conclusions reached regarding E&O inventory.	2.1			A1
Marold	Erick W.	EWM	Senior	11/2/2006	E&S - Prepared an analysis to investigate the dollar impact of changing the useful life of E&S tooling.	2.2			A1
Marold	Erick W.	EWM	Senior	11/2/2006	Quarterly Review - Obtained and reviewed journal entries for DGL ledgers and provided to applicable teams.	2.8			A1
Miller	Nicholas S.	NSM	Manager	11/2/2006	Packard - Meeting with T. Taylor from PwC to discuss control testing.	0.4			A1
Miller	Nicholas S.	NSM	Manager	11/2/2006	Packard - Review of our reperformance of the management's testing of the revenue cycle and updating the control summary document.	1.9			A1
Miller	Nicholas S.	NSM	Manager	11/2/2006	Packard - Review of our reperformance of management's testing of the inventory reporting and updating the control summary document.	2.1			A1
Miller	Nicholas S.	NSM	Manager	11/2/2006	Packard - Travel time from Warren, OH.	3.0			A1
Miller	Nicholas S.	NSM	Manager	11/2/2006	Packard - Update of Q3 summary review memorandum.	0.8			A1
Miller	Nicholas S.	NSM	Manager	11/2/2006	Packard - Review of Q3 journal entry testing.	2.1			A1
Miller	Nicholas S.	NSM	Manager	11/2/2006	T&I - Time spent on quarterly fluctuation explanations.	0.2			A1
Pikos	Matthew C.	MCP	Senior	11/2/2006	Performing test of control procedures on the fixed asset cycle at the Packard Division.	6.1			A1
Pikos	Matthew C.	MCP	Senior	11/2/2006	Performing quarterly review procedures on the reserve rollforward schedule for Q3 at the Packard Division.	1.3			A1
Ranney	Amber C.	ACR	Senior	11/2/2006	Quarterly Review-Proofing in our comments on the 10-Q based on the revised version.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	11/2/2006	Quarterly Review-Reviewing Corporate reserve accounts for reasonableness as of the third quarter.	3.4			A1
Ranney	Amber C.	ACR	Senior	11/2/2006	Quarterly Review-Detail reviewing the Q3 footnote tie out to supporting documents.	4.7			A1
Reddy	Smitha Pingli	SPR	Manager	11/2/2006	Meeting w/ L. DeMers and J. Hegelmann re: 3rd Q SALT provision	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2006	AHG - Met with T. Yankee to reperform the Hyperion to SAP reconciliation.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2006	AHG- Call with G. Anderson to walk through the open items (analytics).	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2006	AHG- Discussion with T. Yankee regarding the Reserve Rollforward, including E&O, Warranty and AR Reserve	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2006	AHG - Filled out the Quarterly Review Checklist U251, including updates from the meeting with the Finance Director	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/2/2006	AHG-Drafted a balance sheet analysis for the AHG division, comparing 12/31/2006 numbers to 9/30/2006 numbers	3.7			A1
Saimoua	Omar Issam	OIS	Staff	11/2/2006	E&C - Finished reviewing the fixed asset reconciliations related to the edit error manual entries.	2.3			A1
Saimoua	Omar Issam	OIS	Staff	11/2/2006	E&C - Reviewed all reconciliations and supporting documents relating to the ZFACTS4 table.	3.5			A1
Saimoua	Omar Issam	OIS	Staff	11/2/2006	E&C- Reviewed the fixed asset disposal reconciliations and obtained supporting documents for all reconciling items.	4.2			A1
Schwandt	Lisa N.	LNS	Staff	11/2/2006	Quarterly Review-Created a binder for Accounting memos.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	11/2/2006	Quarterly Review-Created a consolidated template for corporate by division on Hyperion.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	11/2/2006	Quarterly Review-Updated the committee minutes binder for the quarter.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	11/2/2006	Quarterly Review-Created a consolidated template by division on Hyperion.	3.1			A1
Sheckell	Steven F.	SFS	Partner	11/2/2006	Prepare for Audit Committee meeting	1.6			A1
Sheckell	Steven F.	SFS	Partner	11/2/2006	Quarterly review	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	11/2/2006	Discussion with A. Ranney on FAS 87 and pension plan audit client requests.	0.5			A1
Simpson	Jamie	JS	Senior Manager	11/2/2006	Preparation of client assistance list for FAS 87 participant data requests.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/2/2006	Discussion with E. Marold, M. Boehm, A. Krabill and A. Ranney regarding corporate interim responsibilities.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/2/2006	Meeting with K. Cobb, B. Murray, R. Reiminick, J. Demarco and A. Ranney to discuss pension plan audits and FAS 87 participant data requests.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/2/2006	Time spent responding to international emails.	1.3			A1
Simpson	Jamie	JS	Senior Manager	11/2/2006	Discussion with A. Ranney regarding quarterly review status.	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	11/2/2006	Review and redesign of NSJE CAAT logic for SAP	3.6			A1
Tau	King-Sze	KST	Senior	11/2/2006	Saginaw - Reviewed and prepared some figures on the SRM.	0.4			A1
Tau	King-Sze	KST	Senior	11/2/2006	Saginaw - Discussion with A. Gielda and G. Imberger on Q3 analytics.	0.6			A1
Tau	King-Sze	KST	Senior	11/2/2006	Saginaw - Discussion with G. Imberger on explaining changes on the Other-Product vs. Sales line on the Q3 Income Statement that OAS prepared for Delphi Corporate.	0.6			A1
Tau	King-Sze	KST	Senior	11/2/2006	Saginaw - Discussion with S. Craig on fixed asset interim testing procedures.	0.6			A1
Tau	King-Sze	KST	Senior	11/2/2006	Saginaw - Discussion with E. Marold and G. Imberger regarding journal entry testing.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/3/2006	Review and respond to Delphi emails from client and team.	1.1			A1
Asher	Kevin F.	KFA	Partner	11/3/2006	Status review of the accounting and auditing issues related to Q3	1.4			A1
Boehm	Michael J.	MJB	Manager	11/3/2006	DPSS Interim - Walked through judgmental reserves with J. Harbaugh.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/3/2006	DPSS Interim - General review of judgmental reserve documentation (warranty and inventory)	1.8			A1

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Boehm	Michael J.	MJB	Manager	11/3/2006	DPSS Quarterly Review - Review of SAP to Hyperion reconciliation.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/3/2006	E&S Interim - Discussion with E. Marold regarding status of ER&D testing at E&S.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/3/2006	E&S Quarterly Review - Discussed correspondence related to SAP to Hyperion reconciliation with E. Marold.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/3/2006	Review of critical report file.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/3/2006	Quarterly Review - Review of key reserve analytics at consolidated level and related discussions with E. Marold and A. Ranney.	0.5			A1
Cash	Kevin L.	KLC	Partner	11/3/2006	Discussion of additional procedures with J. Piazza	0.3			A1
Chamarro	Destiny D.	DDC	Staff	11/3/2006	Steering-Reviewed a revenue control to determine proper conclusion.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	11/3/2006	Steering-Updated Control Summary Conclusion in order to communicate status with Corporate team.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	11/3/2006	Steering-Performed test of control work for expenditures.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/3/2006	Steering-Team status meeting. Attendees: G. Imberger, D. Chamarro, K. Tau, and S. Craig	0.3			A1
Craig	Tashawna N.	TNC	Staff	11/3/2006	Met with G. Imberger regarding status update of interim testing	0.3			A1
Craig	Tashawna N.	TNC	Staff	11/3/2006	Met with G. Imberger and K. Tau to discuss status of control testing	0.8			A1
Craig	Tashawna N.	TNC	Staff	11/3/2006	Met with K. Tau to review AWS worksteps to ensure coverage	1.1			A1
Craig	Tashawna N.	TNC	Staff	11/3/2006	Updated Summary of Control Schedule	2.1			A1
Craig	Tashawna N.	TNC	Staff	11/3/2006	Travel time to Saginaw to retrieve all E&Y workpapers and E&Y equipment from Steering Division	2.8			A1
Fisher	Trudi L.	TLF	Staff	11/3/2006	NSJE-SAP EC-Call with C. Peterson to discuss script	0.9			A1
Fisher	Trudi L.	TLF	Staff	11/3/2006	NSJE-SAP Running Script for T&I	1.2			A1
Fisher	Trudi L.	TLF	Staff	11/3/2006	NSJE-SAP Completing DPSS and documentation	3.1			A1
Gerber	Katherine A.	KAG	Senior	11/3/2006	T&I - Responding to client explanations from B. Kolb and C. Tompkins for Q3 tooling analytics	0.1			A1

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Gerber	Katherine A.	KAG	Senior	11/3/2006	T&I - Reviewing client explanations from B. Kolb and C. Tompkins for Q3 tooling analytics	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/3/2006	T&I - Compiling open items list for interim and 404 testing	0.3			A1
Gerber	Katherine A.	KAG	Senior	11/3/2006	T&I - Documenting explanations for Q3 tooling analytics	0.3			A1
Harbaugh	James M.	JMH	Senior	11/3/2006	ACS - Obtaining data file from J. Nolan.	2.6			A1
Harbaugh	James M.	JMH	Senior	11/3/2006	DPSS - Meeting with J. Partyka regarding Inventory Master changes.	0.7			A1
Harbaugh	James M.	JMH	Senior	11/3/2006	DPSS - Meeting with F. Wan to collect open requests.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/3/2006	DPSS - Obtaining requests from R. Nedadur	1.1			A1
Harbaugh	James M.	JMH	Senior	11/3/2006	DPSS - Preparing Inventory Reserves Analytic	1.2			A1
Harbaugh	James M.	JMH	Senior	11/3/2006	DPSS - Preparing AR Allowance analytics	1.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Discussion with C. Zerull relative to Spain restructuring, Dana facility disposition and PP&E impairment related items at Warren facility.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Review of Packard interim audit working papers related to significant risk items.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Discussion with J. Brooks to develop understanding of Divisional accounting related to Renault Common Rail warranty issue.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Meeting with W. Tilotti to review updated FAS 144 analysis for Q3.	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Meeting with J. Brooks to provide interim audit status update.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Meeting with A. Brazier to discuss accounting memo associated with Q3 FAS 144 analysis.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Discussion with M. Rothmund and O. Saimoua to assign roles and responsibilities related to auditing Q3 Delphi FAS 144 analysis.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Time spent extracting significant topics from Divisional Q3 Summary Memorandums for inclusion in Corporate Q3 Summary Memorandum.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/3/2006	Q3 - Contact A. Ranney to see if Delphi has provided E&Y audit with an updated draft of the 10-Q	0.1			A1

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Hegelmann	Julie Ann	JAH	Senior	11/3/2006	Q3 - Call with J. Erickson re: latest draft of 10-Q that team Delphi has and comparing income tax expense on that draft to tax expense on the rate reconciliation	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/3/2006	Q3 - Review changes to tax summary memo with C. Tosto	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/3/2006	Q3 - Review changes in variance analysis with C. Tosto	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/3/2006	Q3 - Work on variance analysis for income tax expense for Q3	1.1			A1
Henning	Jeffrey M.	JMH	Partner	11/3/2006	AHG - Review draft asset impairment analysis	0.6			A1
Henning	Jeffrey M.	JMH	Partner	11/3/2006	Review of Audit Committee presentation materials	1.6			A1
Henning	Jeffrey M.	JMH	Partner	11/3/2006	Packard - Conf. call with C. Zerull re: potential asset impairments	0.9			A1
Henning	Jeffrey M.	JMH	Partner	11/3/2006	Meeting with B. Dellinger, T. Timko and J. Williams re: qtr review status	0.6			A1
Horner	Kevin John	KJH	Staff	11/3/2006	Packard Interim: meeting with D. Vogel to discuss new customer account coding for sales recording	0.4			A1
Horner	Kevin John	KJH	Staff	11/3/2006	Packard Interim: meeting with D. Vogel to discuss entry FRM29 dealing with cash to for Q3 journal entry testing	0.6			A1
Horner	Kevin John	KJH	Staff	11/3/2006	Packard Interim: worked on clearing of review notes for the Q3 journal entry review	0.6			A1
Horner	Kevin John	KJH	Staff	11/3/2006	Packard Interim: updated the revenue cycle test of controls for testing completed relating to the new customer report	0.7			A1
Horner	Kevin John	KJH	Staff	11/3/2006	Packard Interim: finished testing of control 4.5.1-11 in the revenue cycle for the review of new customer report	1.4			A1
Horner	Kevin John	KJH	Staff	11/3/2006	Packard Interim: Travel time from Warren, OH after working on Delphi Packard for the week	3.7			A1
Imberger	Guido	GI	Senior Manager	11/3/2006	Saginaw - Discussion of posting procedures for Non productive inventory consigned to Delphi with K. Tau.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/3/2006	Saginaw - Team discussion with K. Tau, S. Craig, and D. Chamarro regarding the status of the work performed.	0.3			A1

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Imberger	Guido	GI	Senior Manager	11/3/2006	Preparing a status/overview regarding the work performed at Saginaw and an outlook for the remaining work to complete.	0.5			A1
Imberger	Guido	GI	Senior Manager	11/3/2006	Prepare a status including estimate to complete on SOX testing and interim work for the Saginaw division.	3.6			A1
Kearns	Matthew R.	MRK	Senior	11/3/2006	Meeting with A Renaud to discuss status of Q3 E&C Review open items	0.4			A1
Kearns	Matthew R.	MRK	Senior	11/3/2006	Preparing E&C SRM for Q3 review	4.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Discussion with E. Marold and M. Boehm regarding the reconciliation of the E&S trial balance to Hyperion.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Meeting with J. Williams, J. Papelian, J. Montgomery and S. Sheckell to discuss the legal reserve process internationally.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Correspondence with E&Y China regarding controls testing questions.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Preparation of schedule and agenda for European closing meetings.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Meeting with A. Brazier to discuss open Q3 accounting memos.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Review of the consolidated Q3 summary review memorandum.	1.1			A1
Marold	Erick W.	EWM	Senior	11/3/2006	E&S - Reconciled ETBR trial balance to Hyperion.	2.1			A1
Marold	Erick W.	EWM	Senior	11/3/2006	E&S - Finalized documentation of the Honda Telematics warranty accrual.	2.6			A1
Marold	Erick W.	EWM	Senior	11/3/2006	E&S - Finalized documentation of the GM Shinwa warranty accrual	2.7			A1
Miller	Nicholas S.	NSM	Manager	11/3/2006	Corporate quarterly procedures - Discussions with M. Hatzfeld regarding FAS 144 impairment considerations.	0.4			A1
Miller	Nicholas S.	NSM	Manager	11/3/2006	Corporate Quarterly Review - Investigating the cash flow impact of the Q3 consolidation of SDAAC.	0.9			A1
Miller	Nicholas S.	NSM	Manager	11/3/2006	T&I - Finalization of the Q3 to Q3 fluctuation analysis.	0.2			A1
Miller	Nicholas S.	NSM	Manager	11/3/2006	T&I - Time spent finalizing the Q3 T&I summary review memorandum.	0.4			A1

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Miller	Nicholas S.	NSM	Manager	11/3/2006	T&I - Review of the Q3 tooling analysis for T&I.	0.8			A1
Miller	Nicholas S.	NSM	Manager	11/3/2006	T&I - Compilation of the Q2 to Q3 fluctuation analytics for T&I.	1.2			A1
Miller	Nicholas S.	NSM	Manager	11/3/2006	T&I - Review of the Q3 journal entry testing performed for T&I.	1.4			A1
Pacella	Shannon M.	SMP	Manager	11/3/2006	Discussion with K. Cash on report testing procedures for sub-ledgers	0.3			A1
Pacella	Shannon M.	SMP	Manager	11/3/2006	Attend closing meeting for DGL testing with M. Whiteman and M. Stille.	0.7			A1
Peterson	Christopher A.	CAP	Manager	11/3/2006	Assist and troubleshoot Non Std JE CAAT issues identified by T. Fisher.	2.4			A1
Pikos	Matthew C.	MCP	Senior	11/3/2006	Performing interim substantive audit procedures on the accounts payable of the Packard Division.	1.2			A1
Pikos	Matthew C.	MCP	Senior	11/3/2006	Travel time from Warren, OH after performing interim audit procedures at the Packard Division.	3.0			A1
Ranney	Amber C.	ACR	Senior	11/3/2006	Corporate Interim-Walking L. Schwandt through the process to set up lead schedules for prepaids and accruals.	0.4			A1
Ranney	Amber C.	ACR	Senior	11/3/2006	Quarterly Review-Performing procedures to wrap up the third quarter review and providing status updates to the members of the team.	5.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/3/2006	AHG- Attended a meeting with T. Yankee to walk through the journal entries selected.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/3/2006	AHG- Attended a meeting with G. Anderson to walk through the remaining open items.	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/3/2006	AHG- Performed a journal entry review, in analyzing all journal entries over threshold.	3.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/3/2006	Corporate- Attended a FAS 144 meeting at corporate with A. Brazier and W. Tilotti, discussing the FAS144 indicators for the plants in scope	1.4			A1
Saimoua	Omar Issam	OIS	Staff	11/3/2006	E&C - Met with M. Hatzfeld and J. Henning to discuss the asset impairment calculation.	0.8			A1
Saimoua	Omar Issam	OIS	Staff	11/3/2006	Met with G. Halleck to discuss the update on open items.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	11/3/2006	E&C - Met with A. Brazier and M. Hatzfeld to discuss the asset impairment calculation.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	11/3/2006	E&C - Reconciled the asset impairment workpaper and assembled the open item request.	1.2			A1
Saimoua	Omar Issam	OIS	Staff	11/3/2006	E&C - Reviewed some of the fixed asset WIP reconciliations and documented our understanding accordingly.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	11/3/2006	E&C - Met with M. Hatzfeld and M. Rothmund to discuss the Asset impairment calculation.	2.6			A1
Schwandt	Lisa N.	LNS	Staff	11/3/2006	Corporate Interim-Created spreadsheets organizing prepaid expense and accrued liability accounts.	2.8			A1
Schwandt	Lisa N.	LNS	Staff	11/3/2006	E&S Interim-Reconciled eTBR to Hyperion for the income statement accounts.	3.5			A1
Schwandt	Lisa N.	LNS	Staff	11/3/2006	Quarterly Review-Created a consolidated template for the debtor sector by division in Hyperion.	1.2			A1
Sheckell	Steven F.	SFS	Partner	11/3/2006	Meeting with T. Timko, J. Williams, and B. Dellinger regarding pre-Audit Committee discussion.	0.7			A1
Sheckell	Steven F.	SFS	Partner	11/3/2006	Discuss legal letter process with J. Williams and J. Papillian	0.8			A1
Sheckell	Steven F.	SFS	Partner	11/3/2006	Review Audit Committee materials	1.6			A1
Simpson	Jamie	JS	Senior Manager	11/3/2006	Review of Delphi staffing.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/3/2006	Discussion with A. Ranney regarding quarterly review status.	0.5			A1
Simpson	Jamie	JS	Senior Manager	11/3/2006	Review of Q3 consolidated SRM.	1.6			A1
Simpson	Jamie	JS	Senior Manager	11/3/2006	Discussion with N. Miller on T&I quarterly review.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/3/2006	Review of T&I Q3 review workpapers.	1.1			A1
Stille	Mark Jacob	MJS	Senior	11/3/2006	Confirmation of time for testing of Workstream application - prepare travel arrangements accordingly.	0.5			A1
Stille	Mark Jacob	MJS	Senior	11/3/2006	Updating Technology Summary.	0.9			A1
Tanner	Andrew J.	AJT	Senior Manager	11/3/2006	Meeting with C. Peterson on finalization of SAP NSJE CAAT	0.5			A1

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Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Discussion with B. Kilgore on consigned productive inventory.	0.1			A1
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Locate a balance of one account payable account that is not reconciled.	0.1			A1
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Discussion with D. Huston and B. Kilgore on consigned inventory balance and scrap sales balance.	0.3			A1
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Discussion with G. Imberger on client accounting of consigned non-productive inventory.	0.4			A1
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Discussion with G. Imberger, D. Chamarro, and S. Craig on team audit status.	0.7			A1
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Walking through all fixed assets worksteps with S. Craig.	0.9			A1
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Working on journal entry testing.	2.7			A1
Tosto	Cathy I.	CIT	Partner	11/3/2006	Review and quarter variation analysis	0.6			A1
Tosto	Cathy I.	CIT	Partner	11/3/2006	Review summary review memorandum	0.9			A1
Henning	Jeffrey M.	JMH	Partner	11/5/2006	E&C - review quarterly review workpapers	0.6			A1
Henning	Jeffrey M.	JMH	Partner	11/5/2006	Finalize T&I quarterly review	0.3			A1
Peterson	Christopher A.	CAP	Manager	11/5/2006	Copy non Std JE files from server to local machine to enhance efficiency.	1.1			A1
Peterson	Christopher A.	CAP	Manager	11/5/2006	Review NSJE SAP CAATs to resolve processing issues.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/5/2006	Finished the Income Statement Analytic Review for AHG Q3	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/5/2006	Updated the SRM for AHG Q3	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/5/2006	Finished the balance sheet review for AHG Q3	1.6			A1
Simpson	Jamie	JS	Senior	11/5/2006	Review of China CRA templates	0.4			A1
Simpson	Jamie	JS	Manager	11/5/2006	Review of Thermal Q3 workpapers.	0.4			A1
Aquino	Heather	HRA	Client	11/6/2006	Correspondence with J. Simpson and V. Singleton regarding status of GFIS.	0.1			A1
Aquino	Heather	HRA	Associate	11/6/2006	Correspondence with J. Simpson regarding engagement economics schedules.	0.2			A1
Aquino	Heather	HRA	Client	11/6/2006	Correspondence with V. Singleton regarding 9/29/06 SOE for Delphi for audit analysis schedules.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with V. Singleton regarding September Month-end WIP for audit analysis schedules.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Update S. Sheckell requested budget analysis schedules through 9.29.06.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with A. Krabill and J. Hasse regarding Travel Details - France Closing Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with Delphi security regarding access to building due to holiday on 11.7.06.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with M. Sakowski regarding E&Y Updated MAC Address for K. Tau.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with S. Reddy regarding Delphi Contact Information for contact list.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Coordination of rescheduled status update meeting per J. Hasse and S. Sheckell.	0.2			A1
Asher	Kevin F.	KFA	Partner	11/6/2006	Review of the audit planning workpapers	3.4			A1
Barwin	Kristen N.	KNB	Staff	11/6/2006	E & S - Request documentation from G. Pham for open items	0.4			A1
Barwin	Kristen N.	KNB	Staff	11/6/2006	E & S - Prepare memo for cycle counts at Kokomo	3.8			A1
Barwin	Kristen N.	KNB	Staff	11/6/2006	Planning - reconcile AWS worksteps to walkthroughs	2.0			A1
Barwin	Kristen N.	KNB	Staff	11/6/2006	Planning - consolidate AWS worksteps in excel document	2.8			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Corporate Interim - Preparation of correspondence to J. Simpson regarding ICFC.	0.1			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Corporate Interim - Met with N. Yang and A. Ranney to discuss global cash procedures.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Corporate Interim - Preparation of files to provide N. Yang overview of Debt process.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Corporate Interim - Met with N. Yang to provide overview of the Delphi engagement and Corporate responsibilities.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	DPSS Interim - Discussions with J. Harbaugh regarding open items and budgeted time.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/6/2006	DPSS Interim - Discussed freight in inventory calculation with J. Harbaugh and prepared related correspondence to F. Wan.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	DPSS Interim - Review of documentation related to LCM calculation at DPSS.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	DPSS Interim - Review of VE warranty reserve workpaper documentation.	0.7			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	E&S Interim - Discussed AR confirmation exceptions with E. Marold.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	E&S Interim - Discussed NRE calculation with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	E&S Interim - Conference call with E. Marold and M. McWhorter regarding NRE calculation.	0.7			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	E&S Interim - Coordination of meeting regarding fixed asset testing in Mexico and preparation of related correspondence to G. Ward and D. Kolano.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Preparation of materials related to Corporate Framework and E&Y comments regarding framework for K. Asher and S. Sheckell.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Revision to ICFC.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Discussion with A. Krabill and S. Sheckell regarding revision to ICFC.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Discussed AWS View 6a and linkage of Corporate framework to walkthrough documentation with A. Krabill, E. Marold, and A. Ranney.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/6/2006	Quarterly Review - Review of consolidated analytics and related discussions with A. Ranney and S. Sheckell.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	11/6/2006	Steering-Email correspondence B. Preuter and D. Huston regarding journal entry testing for SAS 100 procedures.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/6/2006	Steering-Updated system generated report listing for E&Y to update Delphi on controls.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	11/6/2006	Steering-Correspondence with K. Tau to discuss inventory issues relating to interim work.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	11/6/2006	Steering- Updated open items list to communicate to the open items to the client.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	11/6/2006	Steering-Performed interim work for inventory accounts, specifically working on inventory analytics, accounts reconciliation and raw material price testing.	2.9			A1
Craig	Tashawna N.	TNC	Staff	11/6/2006	Preparation of email to L. Briggs regarding an Income Statement analysis	0.2			A1
Craig	Tashawna N.	TNC	Staff	11/6/2006	Updated System-Generated Report Listing for G. Imberger	1.2			A1
Craig	Tashawna N.	TNC	Staff	11/6/2006	Updated Open Items list for Interim Testing	1.6			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Discussing E&O Reserve policy with N. Miller.	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Discussing AR Reserve open items with J. Juresek	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Discussing journal entry testing for 404 financial statement close process with N. Miller and J. Nicol.	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Documenting warranty reserve explanations.	0.7			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Documenting AR Reserve explanations.	0.8			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Reviewing warranty reserve support received from P. Saxena	0.9			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Documenting explanations for the warranty reserve	1.3			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Typing E&O reserve memo	1.4			A1
Gerber	Katherine A.	KAG	Senior	11/6/2006	T&I - Meeting with P. Saxena to discuss calculation and obtain backup for the warranty reserve	1.6			A1
Harbaugh	James M.	JMH	Senior	11/6/2006	DPSS- Call with P. Wan to coordinate the delivery of open requests.	1.4			A1
Harbaugh	James M.	JMH	Senior	11/6/2006	DPSS - Clearing open items relating to accounts receivable.	1.6			A1
Harbaugh	James M.	JMH	Senior	11/6/2006	DPSS - Performing substantive procedures to test rebates	5.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/6/2006	Review all Delphi files and purge duplicate and superseded workpapers from Q1, Q2 and Q3 reviews	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	11/6/2006	Q3 - contact J. Erickson re: assistance with variance analysis for tax expense	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/6/2006	Q3 - e-mail tax summary memo to A. Krabill for review	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	11/6/2006	Q3 - Call with C. Smith re: how he prepared variance analysis for Q2 and how he obtained 2005 information used in analysis	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/6/2006	Q3 - Change variance explanation on tax expense for comparison of Q3 2006 to Q2 2006	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/6/2006	Q3 - revise tax summary memo	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/6/2006	Q3 - review SALT workpaper file to make sure the audit file agrees with the SALT file - prepare copies of documents needed for audit file to ensure file is complete	0.4			A1
Henning	Jeffrey M.	JMH	Partner	11/6/2006	Review AHG accounting memorandum RE: JCI battery sale	0.3			A1
Henning	Jeffrey M.	JMH	Partner	11/6/2006	Review AHG division quarterly review summary memorandum	0.6			A1
Horner	Kevin John	KJH	Staff	11/6/2006	T&I Interim: update sign-offs in AWS relating to test of controls for the inventory cycle	0.9			A1
Horner	Kevin John	KJH	Staff	11/6/2006	T&I Interim: worked on clearing review notes from K. Gerber and J. Simpson relating to inventory cycle testing	0.9			A1
Horner	Kevin John	KJH	Staff	11/6/2006	T&I Interim: reviewed sales contract with GM-Fairfax in connection with our testing of pay-on-production relationships	1.2			A1
Horner	Kevin John	KJH	Staff	11/6/2006	T&I Interim: performed testing of inventory subledger accounts	1.8			A1
Horner	Kevin John	KJH	Staff	11/6/2006	T&I Interim: worked on calculation of standard costing rates for Lockport location in response to review of J. Simpson's review notes	1.9			A1
Horner	Kevin John	KJH	Staff	11/6/2006	T&I Interim: began updating cutoff testing for Rio Bravo and Moraine locations	2.2			A1
Imberger	Guido	GI	Senior Manager	11/6/2006	Prepare a list of items to be completed today and distribute to the Saginaw team.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/6/2006	Team discussion regarding open item list need to be sent to Saginaw.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Discussion with A. Ranney regarding assignment of work for corporate interim.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Review of the final version of the E&S Q3 SRM.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Scheduling for the European closing meeting.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Discussions with O. Desprez of E&Y France regarding observations from interim work.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Review of the revised ICFC.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Meeting with K. Asher, S. Sheckell and A. Ranney to discuss the finalization of various corporate planning documents.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Review and revise the Q3 tax review memo.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Review of the preliminary results of the testing of SAP in Europe.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Preparation of international tax instructions.	0.4			A1
Marold	Erick W.	EWM	Senior	11/6/2006	E&S - Discussions with M. McWhorter regarding NRE calculation related to prototype invoices.	2.8			A1
Marold	Erick W.	EWM	Senior	11/6/2006	E&S - Documented changes in the Honda telematics warranty from 12/31/2005 to 9/30/06.	3.1			A1
Marold	Erick W.	EWM	Senior	11/6/2006	E&S - Agreed SAP sales data to IBNR calculation prepared by the E&S division.	3.3			A1
Miller	Nicholas S.	NSM	Manager	11/6/2006	T&I - Updating the control summary document for the fixed asset controls testing.	0.5			A1
Miller	Nicholas S.	NSM	Manager	11/6/2006	T&I - Reviewing the fixed asset controls testing completed by management.	1.6			A1
Miller	Nicholas S.	NSM	Manager	11/6/2006	T&I - Updating the controls summary document.	1.6			A1
Miller	Nicholas S.	NSM	Manager	11/6/2006	T&I - Review of Q3 journal entry file and providing feedback/comments to K. Gerber.	3.9			A1
Nicol	Jeremy M.	JMN	Staff	11/6/2006	T&I-Meeting with J. Sienkiewicz in regards to obtaining a credit memo population.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	11/6/2006	T&I-Performed expenditure cycle testing.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	11/6/2006	T&I-Documented testing of Financial Statement Close Cycle.	1.4			A1
Nicol	Jeremy M.	JMN	Staff	11/6/2006	T&I-Edited Q3 journal entries to include the appropriate account numbers.	2.4			A1
Nicol	Jeremy M.	JMN	Staff	11/6/2006	T&I-Performed test of controls for the Financial Statement Close cycle.	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	11/6/2006	Signoff on workpapers in AWS and review application/IT dependent control mapping in AWS.	0.7			A1
Peterson	Christopher A.	CAP	Manager	11/6/2006	Write new batch for final step of NSJE CAAT (DPSS).	0.7			A1
Peterson	Christopher A.	CAP	Manager	11/6/2006	Update DPSS NSJE batches on local machine.	3.8			A1
Ranney	Amber C.	ACR	Senior	11/6/2006	Corporate Interim-Meeting with J. Lamb to obtain requested support for the interim audit.	0.9			A1
Ranney	Amber C.	ACR	Senior	11/6/2006	Corporate Interim-Walking N. Yang through her responsibilities to audit the Corporate Balance Sheet account.	1.3			A1
Ranney	Amber C.	ACR	Senior	11/6/2006	Corporate Interim-Walking N. Yang and L. Schwandt through the audit procedures for headquarters Cash.	1.6			A1
Ranney	Amber C.	ACR	Senior	11/6/2006	Planning - Consolidated-Meeting with K. Asher, S. Sheckell & A. Krabill to discuss documentation requirements for 2006 audit approach.	1.1			A1
Ranney	Amber C.	ACR	Senior	11/6/2006	Quarterly Review-Creating consolidating schedules by Division for the third quarter review.	0.7			A1
Ranney	Amber C.	ACR	Senior	11/6/2006	Quarterly Review-Finalizing documentation of the Q3 Corporate TB Analytic fluctuations.	1.7			A1
Ranney	Amber C.	ACR	Senior	11/6/2006	Quarterly Review-Finalizing documentation of the Q3 Overall Analytic fluctuations.	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/6/2006	Performed a comparison between the consolidated AHG schedule provided by Corporate and the consolidated schedule that AHG provided to us. (E&Y noted tax asset/liabilities differences)	0.7			A1
Saimoua	Omar Issam	OIS	Staff	11/6/2006	Corporate - Met with M. Hatzfeld to obtain an understanding of the impairment analysis performed by Delphi in 2005 & 2006.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	11/6/2006	Corporate - Reviewed the impairment analysis supporting documents obtained from the client for 2005 & 2006 and gained an understanding of the process performed and the documentation process followed by Delphi.	3.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	11/6/2006	E&C - Met with G. Halleck to discuss any open items and to obtain clarifications on various topics relating to the testing of fixed assets.	1.3			A1
Saimoua	Omar Issam	OIS	Staff	11/6/2006	E&C - worked on various open items in the substantive testing of fixed assets and prepared a new open items list that was submitted to G. Halleck	3.6			A1
Schwandt	Lisa N.	LNS	Staff	11/6/2006	Corporate Interim-Created Cash lead sheet for the quarterly review.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	11/6/2006	E&C Interim-Reviewed CWIP Fixed Asset Reconciliations and documented our understanding.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	11/6/2006	Quarterly Review-Updated Bank Account Lead sheet for reconciliations received.	4.0			A1
Sheckell	Steven F.	SFS	Partner	11/6/2006	Preparation for Audit Committee meeting	1.4			A1
Sheckell	Steven F.	SFS	Partner	11/6/2006	Review View 6a template	1.2			A1
Sheckell	Steven F.	SFS	Partner	11/6/2006	Review planning memos	2.4			A1
Simpson	Jamie	JS	Senior Manager	11/6/2006	Preparation of discount rate memo for 2006 for pension and opeb.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/6/2006	Review of China ICFC summaries.	0.4			A1
Smith	Carolyn E.	CES	Staff	11/6/2006	Reviewed client folder re: 404 audit	1.0			A1
Smith	Christopher W.	CWS	Executive Director	11/6/2006	3rd quarter financial stmt analytics: review prior quarter request for J. Hegelmann.	0.4			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Communicated with P. O'Bee about our request of tooling schedules.	0.1			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Discussion with G. Imberger on one account payable account that does not reconcile and the issues why it's not reconciled.	0.6			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Discussion with L. Irrer to obtain an understanding of one account payable account that is not reconciled.	0.6			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Discussion with S. Craig on accounts payable and fixed assets questions.	0.7			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Reviewed and updated the open items list.	0.8			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Reviewed prepaid and other assets' documents that are provided by client.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Discussion with D. Chamarro on inventory reconciliations and went through the inventory audit program.	1.6			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Working on product line sales analysis.	0.3			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Worked on information that G. Imberger needed for Q3 SRM.	0.6			A1
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Working on JE Testing.	0.8			A1
Yang	Jinglu	JY	Senior	11/6/2006	Meet with team members: K. Asher, A. Krabill and M. Boehm for audit overview.	0.5			A1
Yang	Jinglu	JY	Senior	11/6/2006	Discussed substantive test on Cash section with A. Ranney and L. Schwandt	0.6			A1
Yang	Jinglu	JY	Senior	11/6/2006	Reviewed quarterly workpapers on Prepaid expenses	0.9			A1
Yang	Jinglu	JY	Senior	11/6/2006	Discussed client background and work assignment with A. Ranney	1.1			A1
Yang	Jinglu	JY	Senior	11/6/2006	Reviewed Quarterly workpaper on Cash Receipt and Cash Reimbursement	4.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with M. Boehm regarding Total Hours by Division through September 29.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with J. Simpson regarding Budget to Actual.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with J. Simpson regarding budget status analysis as of 10.27.06.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with M. Boehm regarding Delphi Audit WIP.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with M. Boehm regarding Estimate to complete vs. ARMS 10.6.06.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Review Budget to Actual provided by V. Singleton.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Preparation of summary of Budget to Actual showing total hours by month incurred and total hours left in ARM's per J. Simpson.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Update budget status analysis as of 10.27.06 per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with M. Sakowski regarding E&Y New MAC Address for N. Yang.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with T. Manire regarding confirmation of M. Fitzpatrick's Information for Delphi badge and network access.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Preparation of email to M. Sakowski regarding confirmation of M. Fitzpatrick's network access.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Coordination of sending Delphi Form 8-K to R. Royall per K. Asher.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with team and M. Sakowski regarding Additional Cube.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Updates to Delphi contact list.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Miscellaneous activities such as providing assistance to engagement team.	1.4			A1
Asher	Kevin F.	KFA	Partner	11/7/2006	Attend 3rd quarter review Audit Committee meeting	1.9			A1
Asher	Kevin F.	KFA	Partner	11/7/2006	Review of the 2006 audit PASSA documentation	2.5			A1
Asher	Kevin F.	KFA	Partner	11/7/2006	Review of 3rd quarter significant accounting matters	3.1			A1
Barwin	Kristen N.	KNB	Staff	11/7/2006	E & S - Compile information in AWS to create open items document	4.2			A1
Barwin	Kristen N.	KNB	Staff	11/7/2006	Associate/disassociate What Could Go Wroongs to process in corporate AWS	2.2			A1
Barwin	Kristen N.	KNB	Staff	11/7/2006	Consolidate and reconcile Corporate AWS worksteps to walkthroughs	2.2			A1
Boehm	Michael J.	MJB	Manager	11/7/2006	Corporate Interim - Review of debt workpaper documentation, walkthrough and AWS worksteps.	1.2			A1
Boehm	Michael J.	MJB	Manager	11/7/2006	DPSS Interim - Discussion with J. Harbaugh regarding DPSS status.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/7/2006	DPSS Interim - Review of significant reserve testing documentation.	2.3			A1
Boehm	Michael J.	MJB	Manager	11/7/2006	DPSS Quarterly Review - Completion of Q3 checklist.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/7/2006	Discussions with E. Marold, A. Krabill, and S. Sheckell regarding view 6a in AWS.	0.7			A1
Boehm	Michael J.	MJB	Manager	11/7/2006	Revisions to ICFC based on A. Krabill and J. Simpson review.	1.3			A1
Boehm	Michael J.	MJB	Manager	11/7/2006	Review of Corporate Staffing matrix and determination of Corporate interim audit timing.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	11/7/2006	Steering-Performed audit interim procedures for accounts receivable.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/7/2006	Steering-Discussed the completion of interim audit procedures and the needed scheduling with M. Hatzfeld and G. Imberger.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/7/2006	Steering-Discussed with G. Imberger an issue regarding accruals and the possible implications of the issue at hand.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/7/2006	Steering-Updated open items list subsequent to G. Imberger's review of the list.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/7/2006	Steering-Discussed the modifications of AWS with G. Imberger.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	11/7/2006	Steering-Attained physical inventory documentation for the inventories observed in Athens, Alabama - finished documentation of inventories and incorporated the documents into AWS.	1.9			A1
Craig	Tashawna N.	TNC	Staff	11/7/2006	Preparation of email to P. O'Bee requesting support and explanations for reconciling items.	0.6			A1
Craig	Tashawna N.	TNC	Staff	11/7/2006	Met with M. Hatzfeld, G. Imberger, K. Tau, and D. Chamarro to discuss an action plan for completed Interim Testing	0.9			A1
Craig	Tashawna N.	TNC	Staff	11/7/2006	Revised and Updated Interim open items list for G. Imberger	1.4			A1
Craig	Tashawna N.	TNC	Staff	11/7/2006	Performed Interim Testing for Accounts Payable	1.8			A1
DeMers	Laurie A.	LAD	Senior Manager	11/7/2006	Draft new paragraph in Q3 tax summary review memorandum to describe discrete items.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	11/7/2006	Meet with C. Tosto to discuss proposed revisions to tax summary review memorandum for Q3.	0.5			A1
DeMers	Laurie A.	LAD	Senior Manager	11/7/2006	Debrief with J. Hegelmann regarding meeting with C. Tosto to discuss proposed revisions to tax summary review memorandum for Q3.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	11/7/2006	Meet with J. Hegelmann to discuss and address review notes on tax summary review memorandum for Q3 and suggest revisions to the memorandum.	2.1			A1
Fisher	Trudi L.	TLF	Staff	11/7/2006	Running ESS and EC to obtain Selected Entries file.	0.4			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Reviewing follow-up questions for Q3 journal entry review	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Documenting conclusion of management's testing of AR reserve controls	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Reviewing support for tooling program spending	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Following-up on open items for the AR reserve	0.3			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Following-up on open items for the warranty reserve	0.4			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Documenting results of test of controls for AR reserve process	0.7			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Reviewing management's testing of AR Reserve controls	0.8			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Testing of Tooling Rebills	0.9			A1
Gerber	Katherine A.	KAG	Senior	11/7/2006	T&I - Documenting testing of warranty reserve	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/7/2006	Inclusion of Q3 FAS 144 review procedures in corporate SRM.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/7/2006	Review of final draft of Delphi scoping memo.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/7/2006	Review of steering Q3 working papers (warranty, legal, inventory and AR reserves.)	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/7/2006	Q3 - Edit the TRBC calculation revised for FIN 18 and agree that calculation to client prepared rate rec	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	11/7/2006	Q3 - Revise tax SRM	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	11/7/2006	Q3 - Work with L. DeMers to understand how ETR is calculated and presented on the SRM	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	11/7/2006	Q3 - Work with L. DeMers on additional revisions to the SRM - the contingency reserve paragraph and the discrete items paragraph	2.9			A1
Henning	Jeffrey M.	JMH	Partner	11/7/2006	AHG - complete review of 3rd qtr workpapers	1.9			A1
Henning	Jeffrey M.	JMH	Partner	11/7/2006	Delphi Audit Committee pre-conference call with B. Brust	0.6			A1
Henning	Jeffrey M.	JMH	Partner	11/7/2006	Attendance at Delphi Audit Committee teleconference	1.6			A1
Henning	Jeffrey M.	JMH	Partner	11/7/2006	Review audit workpapers for Powertrain division	0.4			A1
Henning	Jeffrey M.	JMH	Partner	11/7/2006	E&C - Complete review of 3qtr workpapers	1.6			A1
Henning	Jeffrey M.	JMH	Partner	11/7/2006	Coordination meeting with audit team regarding audit status and key deliverables	0.4			A1
Horner	Kevin John	KJH	Staff	11/7/2006	T&I Interim: Obtained workpapers from Delphi HQ to bring to T&I	0.4			A1
Horner	Kevin John	KJH	Staff	11/7/2006	T&I Interim: updated responses to review notes from J. Simpson relating to interim inventory testing	0.8			A1
Horner	Kevin John	KJH	Staff	11/7/2006	T&I Interim: clerically tested accuracy of the July perpetual listing	1.2			A1
Horner	Kevin John	KJH	Staff	11/7/2006	T&I Interim: completed gross margin by location analysis and updated explanations for significant changes	1.8			A1
Horner	Kevin John	KJH	Staff	11/7/2006	T&I Interim: completed documentation for cut-off testing for Rio Bravo location	1.9			A1
Imberger	Guido	GI	Senior Manager	11/7/2006	Saginaw - Review of open item list Draft by the team.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/7/2006	Review second draft of open items to be sent to Saginaw.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/7/2006	Saginaw - revise staffing schedule.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/7/2006	Saginaw - Discussion with K. Tau to create an open item list for points to ask for.	1.3			A1
Kearns	Matthew R.	MRK	Senior	11/7/2006	E&C - Reviewing investment interim audit work prepared by E&Y staff	0.8			A1
Kearns	Matthew R.	MRK	Senior	11/7/2006	E&C - Revising Q3 income statement analytic for E&C	0.8			A1

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Kearns	Matthew R.	MRK	Senior	11/7/2006	E&C - Updating balance sheet analytics for Q3 based on information received from A. Renaud	3.3			A1
Kearns	Matthew R.	MRK	Senior	11/7/2006	E&C -Preparing a reconciliation between Q3 E&C divisional analytics to Corporate consolidating schedule	4.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/7/2006	Review of DPSS interim workpapers.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/7/2006	Review of international location ASM's.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/7/2006	Discussions with S. Sheckell regarding AWS documentation.	1.3			A1
Marold	Erick W.	EWM	Senior	11/7/2006	Corporate - Discussed with N. Yang the status of Delphi's debt as it relates to bankruptcy.	1.6			A1
Marold	Erick W.	EWM	Senior	11/7/2006	Corporate - Assisted L. Schwandt in preparing a summary of debt balances on the corporate ledger.	2.6			A1
Marold	Erick W.	EWM	Senior	11/7/2006	Comparison of controls in AWS to Corporate walkthroughs to identify any additional walkthrough procedures.	2.1			A1
Marold	Erick W.	EWM	Senior	11/7/2006	Review of view 6a as it relates to the financial statement close process.	2.8			A1
Miller	Nicholas S.	NSM	Manager	11/7/2006	Reviewing the finalized listing of critical reports.	0.6			A1
Miller	Nicholas S.	NSM	Manager	11/7/2006	Packard - Time spent requesting data (including Q3 accounting memos) from C. Zerull.	0.1			A1
Miller	Nicholas S.	NSM	Manager	11/7/2006	Packard - Updating the Packard SRM for the Warren plant transformation documentation.	0.3			A1
Miller	Nicholas S.	NSM	Manager	11/7/2006	Packard - Closing review notes on the Q3 journal entry testing.	0.4			A1
Miller	Nicholas S.	NSM	Manager	11/7/2006	T&I - Organizing audit files and consolidating testing binders.	0.1			A1
Miller	Nicholas S.	NSM	Manager	11/7/2006	T&I - Clearing review notes from testing on the fixed asset process.	2.7			A1
Miller	Nicholas S.	NSM	Manager	11/7/2006	T&I - Reviewing testing of the E&O reserve.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	11/7/2006	T&I-Performed tests of controls within the Financial Statement Close Cycle.	2.8			A1
Pacella	Shannon M.	SMP	Manager	11/7/2006	Status call with C. Peterson re: NSJE Q3 procedures.	0.5			A1

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Peterson	Christopher A.	CAP	Manager	11/7/2006	Discuss output format with S. Pacella to ensure expectations of audit team are met.	0.3			A1
Peterson	Christopher A.	CAP	Manager	11/7/2006	Assemble DPSS Non Std Journal Entry CAAT output into desired Excel format.	2.9			A1
Ranney	Amber C.	ACR	Senior	11/7/2006	Corporate Interim-meeting with J. Lamb to obtain support for Corporate Fixed Asset testing.	0.8			A1
Ranney	Amber C.	ACR	Senior	11/7/2006	Corporate Interim-Meeting with N. Yang to discuss procedures to audit Corporate cash accounts.	1.1			A1
Ranney	Amber C.	ACR	Senior	11/7/2006	Quarterly Review-walking M. Boehm through the Q3 minority interest adjustment.	0.8			A1
Ranney	Amber C.	ACR	Senior	11/7/2006	Quarterly Review-Following-up on open items related to our tie-out of the Q3 footnotes.	1.6			A1
Ranney	Amber C.	ACR	Senior	11/7/2006	Quarterly Review-Performing required procedures to complete the third quarter review.	3.8			A1
Reddy	Smitha Pingli	SPR	Manager	11/7/2006	Discussion w/ L. DeMers re: tax summary memo for 3rd Q	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/7/2006	Drafted e-mail to response to Corporate to request to clarification on inventory capitalization of temporary workers	0.6			A1
Saimoua	Omar Issam	OIS	Staff	11/7/2006	Corporate - Met with M. Hatzfeld to design a work plan to test the FAS 144 Impairment analysis process.	2.4			A1
Saimoua	Omar Issam	OIS	Staff	11/7/2006	Corporate - Organized workpapers obtained for the FAS 144 analysis.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	11/7/2006	Corporate - FAS 144 analysis - prepared a E&Y coverage sheet for the impairment amounts to be tested.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	11/7/2006	E&C - Met with G. Halleck to obtain an update on open Items and presented new open items related to the fixed asset control testing.	0.8			A1
Saimoua	Omar Issam	OIS	Staff	11/7/2006	E&C - Performed control testing related to the fixed asset process and prepared an open items listing.	4.3			A1
Schwandt	Lisa N.	LNS	Staff	11/7/2006	Corporate Interim-Created debt lead sheet for the quarterly review and documented bank reconciliations.	4.3			A1
Schwandt	Lisa N.	LNS	Staff	11/7/2006	Updated Corporate walkthroughs on AWS.	2.0			A1

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Schwandt	Lisa N.	LNS	Staff	11/7/2006	Quarterly Review-Researched Hyperion for support for the quarterly binder.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	11/7/2006	Quarterly Review-Updated SRM Letter for revisions and changes.	0.9			A1
Sheckell	Steven F.	SFS	Partner	11/7/2006	Audit Committee meeting preparation	0.9			A1
Sheckell	Steven F.	SFS	Partner	11/7/2006	Audit Committee meeting attendance.	1.6			A1
Sheckell	Steven F.	SFS	Partner	11/7/2006	Review engagement economics and related staffing plans	2.6			A1
Sheckell	Steven F.	SFS	Partner	11/7/2006	Review planning memos	2.8			A1
Simpson	Jamie	JS	Senior Manager	11/7/2006	Discussion with S. Sheckell on engagement economics.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/7/2006	Review of TRAX summary of feedback for team for week of 11/3.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/7/2006	Review of October engagement economics analysis.	2.4			A1
Simpson	Jamie	JS	Senior Manager	11/7/2006	Discussion with A. Krabill regarding open planning items.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/7/2006	Review of consolidated ICFC	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/7/2006	Discussion with S. Sheckell on quarter status for divisions.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/7/2006	Discussion with A. Ranney regarding Q3 status.	0.7			A1
Smith	Christopher W.	CWS	Executive Director	11/7/2006	Send non-audit services confirmations from foreign entities with list of notes to H. Aquino (signed off 10-16-06) - Tabbed confirmations for potential follow-up.	0.8			A1
Stille	Mark Jacob	MJS	Senior	11/7/2006	Travel time to Kokomo, IN for testing of Workstream application.	5.1			A1
Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Discussion with D. Chamarro and S. Craig regarding what we need to change on the open items list.	0.3			A1
Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Discussion with M. Hatzfeld, G. Imberger, D. Chamarro and S. Craig on staffing schedules.	0.8			A1
Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Reviewed documentation obtained from client to determine open items.	1.2			A1
Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Discussion with G. Imberger on open items list.	1.3			A1

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Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Reviewed and updated the revised open items list and went through the trial balance and all lead sheets to ensure we have requested any missing reconciliations and necessary supporting documentation.	2.9			A1
Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Worked on JE Testing.	0.5			A1
Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Working on product line analytics.	0.6			A1
Tosto	Cathy I.	CIT	Partner	11/7/2006	Follow-up on Q3 items including comments/revisions to SRM	2.3			A1
Yang	Jinglu	JY	Senior	11/7/2006	Discussed Hyperion system with L. Schwandt	0.4			A1
Yang	Jinglu	JY	Senior	11/7/2006	Discussed test of control procedure of Cash with A. Ranney	0.4			A1
Yang	Jinglu	JY	Senior	11/7/2006	Discussed Debt process with E. Marold.	0.5			A1
Yang	Jinglu	JY	Senior	11/7/2006	Reviewed workpaper on Prepaid expenses	1.8			A1
Yang	Jinglu	JY	Senior	11/7/2006	Reviewed workpaper on Fixed assets	2.1			A1
Yang	Jinglu	JY	Senior	11/7/2006	Reviewed workpaper on debt	2.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Correspondence with M. Boehm and J. Simpson regarding Estimate to complete vs. ARMS 10.6.06.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Preparation of summary of Packard, E&C, Saginaw and AHG October Time per M. Hatzfeld for budget purposes.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Preparation of Tax Hours Charged/Billed OOS through 10.27 per K. Asher and J. Simpson.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Correspondence with L. Schwandt regarding Hyperion Server Rebooted.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Check S. Sheckell v/m and communicate to Steve - T. Timko's message regarding SOX issues.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Retrieve and coordinate fax of Non-U.S. Valuation Allowance Summary Memo from workpapers per J. Hegelmann.	0.3			A1
Barwin	Kristen N.	KNB	Staff	11/8/2006	E & S - Discuss with C. Riedl open items	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/8/2006	E & S - Compile open items in AWS in spreadsheet	2.8			A1
Barwin	Kristen N.	KNB	Staff	11/8/2006	E & S - Review open items and create client assist list for C. Riedl	2.8			A1

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Barwin	Kristen N.	KNB	Staff	11/8/2006	Update corporate AWS What Could Go Wongs and controls	2.6			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	Corporate Interim - Discussed minority interest liability calculation with A. Ranney.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	Corporate Interim - Discussed Corporate PP&E procedures with N. Yang and reviewed related client-provided documentation.	2.2			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	DPSS Interim - Discussions with J. Harbaugh and A. Krabill regarding validation of Cuneo sales prior to implementation of SAP.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	Preparation of entity level comments for D. Bayles and J. Volek	0.4			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	Preparation of application testing control template for distribution to divisional teams.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	Revisions to ICFC based on S. Sheckell review.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	Quarterly Review - Discussed open items for Q3 review with A. Ranney.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/8/2006	Conference call with S. Pacella regarding TSRS coordination of SAP application control testing and related preparation of application control summary.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/8/2006	Steering-Call with B. Kilgore regarding inventory explanations for interim testing	0.2			A1
Chamarro	Destiny D.	DDC	Staff	11/8/2006	Steering-Call with D. Huston discussing open items for interim testing	0.4			A1
Desai	Kaushali R.	KRD	Staff	11/8/2006	Documented non standard journal entry CAAT for C. Peterson for E&S division.	3.2			A1
Desai	Kaushali R.	KRD	Staff	11/8/2006	Documented non standard journal entry CAAT for C. Peterson for DPSS division.	3.9			A1
Fisher	Trudi L.	TLF	Staff	11/8/2006	Locate record accounts for SAP.	0.1			A1
Fisher	Trudi L.	TLF	Staff	11/8/2006	Call with C. Peterson to discuss SELECTED_ENTRIES log files	0.1			A1
Ford	David Hampton	DHF	Staff	11/8/2006	T&I - Ensuring that the interim worksteps for AR were complete and signing off on steps.	0.8			A1
Ford	David Hampton	DHF	Staff	11/8/2006	T&I - Review of management testing of revenue cycle.	2.6			A1
Ford	David Hampton	DHF	Staff	11/8/2006	T&I - Working on control testing for the revenue cycle documented conclusions and signed off on worksteps.	3.4			A1

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Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Meeting with C. Tompkins to discuss inventory reserve for shrinkage	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Meeting with J. Juresek to discuss testing of reserve billing adjustment	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Documenting inventory shrink reserve	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Reviewing inventory shrinkage reserve schedules	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Documenting testing of tooling rebills	0.3			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Testing of Tooling spending	0.6			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Meeting with P. Cates to discuss tooling rebill testing	1.1			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Testing rebills for tooling program testing	2.1			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Expanding on explanations for journal entries	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Reviewing review notes for Q3 journal entry testing	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Documenting follow-up explanations for journal entry review	0.4			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Reformatting journal entries due to error in spreadsheet	1.0			A1
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Meeting with G. Stevons to follow-up on Q3 journal entry explanations	1.2			A1
Harbaugh	James M.	JMH	Senior	11/8/2006	DPSS - Discussion with M. Boehm as to audit approach for E&O reserve calculation for Cuneo warehouse.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/8/2006	DPSS - Formatting E&O file to prepare for testing of Cuneo warehouse reserve.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/8/2006	DPSS - Performing alternate substantive procedures to test AR balance	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/8/2006	Review of latest bankruptcy news.	0.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/8/2006	Review of interim accrual working papers and AWS file.	1.9			A1
Hegelmann	Julie Ann	JAH	Senior	11/8/2006	Q3 - Respond to e-mail from A. Krabill re: tax memo and planning meeting	0.1			A1
Henning	Jeffrey M.	JMH	Partner	11/8/2006	Status update with M. Hatzfeld re: E&C division matters	0.5			A1
Henning	Jeffrey M.	JMH	Partner	11/8/2006	E&S - Review SRM for 3rd qtr review	0.6			A1

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Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: sent AWS sync file of engagement to N. Miller	0.2			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: updated the inventory lead schedule to include references to where we have audited significant account balances	0.7			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: Conference call with R. Shaft from Lockport to discuss the determination of direct labor hours and direct labor hours in use of the calculation of standard hours	0.8			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: meeting with D. Conlon to request items for our follow-up to clear interim inventory review notes	0.8			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: updated responses to review notes from K. Gerber relating to interim inventory testing	0.8			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: meeting with C. Tompkins to discuss the process for the annual physical inventory adjustment	0.9			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: Conference call with P. Patterson from Lockport location to discuss the calculation of standard rates for '06	1.1			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: tied out supporting documentation for the reconciliation of account S240077100 for our interim testing	1.2			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: updated documentation for the standard rates calculation schedule for Lockport based on information received from meetings with R. Shaft and R. Patterson	1.3			A1
Horner	Kevin John	KJH	Staff	11/8/2006	T&I Interim: updated the documentation for the book-to-perpetual reconciliation and the calculation of the physical inventory adjustment based on meeting with C. Tompkins.	1.3			A1
Imberger	Guido	GI	Senior Manager	11/8/2006	Saginaw - Review of hours to the respective codes by TSRS for their IT support.	0.1			A1
Imberger	Guido	GI	Senior Manager	11/8/2006	Saginaw - Open items for Q3 - Call with P. O'Bee regarding tooling.	0.4			A1
Imberger	Guido	GI	Senior Manager	11/8/2006	Review of workpapers regarding non- standard journal entries at Saginaw division.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/8/2006	Reviewing fluctuation analysis of revenues per product line (Q3 2006 vs. Q3 2005) in Saginaw.	1.3			A1
Kearns	Matthew R.	MRK	Senior	11/8/2006	AHG - Preparing divisional status update for engagement executives including updating forecast to actual	2.2			A1
Kearns	Matthew R.	MRK	Senior	11/8/2006	E&C - Reviewing interim audit work performed by E&Y staff relating to investments and accounts receivable	3.8			A1
Kearns	Matthew R.	MRK	Senior	11/8/2006	E&C - Meeting with M. Hatzfeld and O. Saimoua to discuss Q3 open items	0.4			A1
Kearns	Matthew R.	MRK	Senior	11/8/2006	E&C -Updating Q3 review Quarterly Checklist for engagement executive updates	0.7			A1
Kearns	Matthew R.	MRK	Senior	11/8/2006	E& C - Updating SRM based on comments from engagements executives	0.8			A1
Kearns	Matthew R.	MRK	Senior	11/8/2006	E& C - Meeting with A Renaud to discuss Q3 open items	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/8/2006	Final review of the DPSS Q3 workpapers.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/8/2006	Discussions with E. Marold regarding AWS documentation re: view 6a.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/8/2006	Review of the revised ICFC.	1.3			A1
Marold	Erick W.	EWM	Senior	11/8/2006	Review of view 6a as it relates to the SFAS 133 process - adjusted WCGW's as appropriate.	2.6			A1
Marold	Erick W.	EWM	Senior	11/8/2006	Review of view 6a as it relates to the supplemental compensation accrual.	2.7			A1
Marold	Erick W.	EWM	Senior	11/8/2006	Review of view 6a as it relates to the monitoring and recording of debt.	3.1			A1
Miller	Nicholas S.	NSM	Manager	11/8/2006	Corporate - Time spent with J. Nicol to discuss the healthcare accrual process with him and get him started on the substantive testing.	1.6			A1
Miller	Nicholas S.	NSM	Manager	11/8/2006	T&I - Review of management's testing of the financial statement close cycle and updating the control summary document.	3.2			A1
Miller	Nicholas S.	NSM	Manager	11/8/2006	T&I - Review of inventory controls testing, signing off workpapers and updating the documentation in the control summary document.	6.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	11/8/2006	Corporate-Met with A. Ranney regarding Health Care accrual testing.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	11/8/2006	Corporate-Met with S. Kappler regarding Healthcare-Accrual testing.	0.9			A1
Nicol	Jeremy M.	JMN	Staff	11/8/2006	Reviewed Healthcare Accrual walkthroughs.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	11/8/2006	Documented healthcare accrual testing.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	11/8/2006	Corporate-Performed Healthcare accrual testing.	4.6			A1
Pacella	Shannon M.	SMP	Manager	11/8/2006	Preparation of emails to D. Huffman, M. Stille, K. Cash, A. Tanner, T. Ellis, and C. Peterson to instruct them to reverse hours out of audit code into advisory code for August and September.	1.2			A1
Peterson	Christopher A.	CAP	Manager	11/8/2006	Fix crosstab query issues noted in EC and ESS CAATs.	0.6			A1
Peterson	Christopher A.	CAP	Manager	11/8/2006	Revisions to DPSS batches based on detail review of final batches.	0.6			A1
Peterson	Christopher A.	CAP	Manager	11/8/2006	Give instruction to K. Desai on CAAT review documentation assembly and review process.	1.1			A1
Peterson	Christopher A.	CAP	Manager	11/8/2006	Instructed K. Desai on how to review future division batches using DPSS as example.	1.2			A1
Peterson	Christopher A.	CAP	Manager	11/8/2006	Run E&S non std JE CAAT	2.1			A1
Peterson	Christopher A.	CAP	Manager	11/8/2006	Run E&C non std JE CAAT	2.3			A1
Peterson	Christopher A.	CAP	Manager	11/8/2006	Review all DPSS non std JE logs and lead sheet using hardcopy logs.	2.4			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Corporate Interim-Discussing Derivative testing support with C. Adams.	0.7			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Corporate Interim-Discussing audit procedures of the Healthcare IBNR accrual with J. Nicol.	0.8			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Dayton Interim-Updating Control Testing Summary Conclusions schedule for the PwC team.	0.4			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Dayton Interim-Walking through open items related to the DSC interim audit with J. Simpson.	1.4			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Updating AWS for the correct controls.	1.9			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Quarterly Review-Discussing the Minority Interest Adjustment recorded during Q3 with R. Reimink.	0.4			A1

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Ranney	Amber C.	ACR	Senior	11/8/2006	Quarterly Review-Walking M. Boehm through the status of the Q3 review.	0.7			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Quarterly Review-Auditing the Sector Realignment.	1.3			A1
Ranney	Amber C.	ACR	Senior	11/8/2006	Quarterly Review-Performing procedures to complete the Q3 review.	3.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/8/2006	Prepare a list to benchmark testing between E&C and AHG and to come up with a combined testing strategy.	1.6			A1
Saimoua	Omar Issam	OIS	Staff	11/8/2006	Corporate - Reviewed Delphi's impairment policy and verified the impairment process performed by Delphi is in accordance with policy.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	11/8/2006	Corporate - Reviewed the impairment analysis charge prepared by KPMG for 2005 and gained an understanding of the process performed.	2.3			A1
Saimoua	Omar Issam	OIS	Staff	11/8/2006	Corporate - Reviewed the supporting documents prepared by Delphi for the 2006 Impairment analysis and reconciled the supporting documents to the impairment worksheet.	4.1			A1
Schwandt	Lisa N.	LNS	Staff	11/8/2006	Corporate Interim-Received support from Hyperion for the segment realignment.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	11/8/2006	Corporate Interim-Documented Debt workpapers for understanding of the reconciliations.	5.1			A1
Schwandt	Lisa N.	LNS	Staff	11/8/2006	Dayton Interim-Updated shipping point information in workpapers for the Dayton Division.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	11/8/2006	Quarterly Review-Received support from Hyperion for the segments for the quarterly review.	0.9			A1
Sheckell	Steven F.	SFS	Partner	11/8/2006	Review planning memos	2.4			A1
Simpson	Jamie	JS	Senior Manager	11/8/2006	Discussion with A. Ranney on open items for Dayton.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/8/2006	Preparation of email to K. Asher on tax hours incurred.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/8/2006	Discussion with S. Sheckell on Brazil fees.	0.5			A1

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Simpson	Jamie	JS	Senior Manager	11/8/2006	Discussion with A. Ranney on Q3 open items.	0.6			A1
Stille	Mark Jacob	MJS	Senior	11/8/2006	Kick-off meeting with D. Keene, C. Bailey, and C. Reidl for Workstream testing.	0.6			A1
Stille	Mark Jacob	MJS	Senior	11/8/2006	Meeting with D. Keene, T. Goergens, P. Stout, and C. Reidl around backups and requested Unix documentation.	0.4			A1
Stille	Mark Jacob	MJS	Senior	11/8/2006	Walkthrough of data center with M. Thompson, T. Jones, D. Keene, and K. Kuffell.	0.5			A1
Stille	Mark Jacob	MJS	Senior	11/8/2006	Testing, sample selection, follow-up with T. Jones for program change accordingly.	1.5			A1
Stille	Mark Jacob	MJS	Senior	11/8/2006	Walkthroughs of logical access with D. Keene, T. Brinkley, C. McDaniel, J. Fant, and T. Jones.	2.2			A1
Stille	Mark Jacob	MJS	Senior	11/8/2006	Documentation of walkthroughs for Workstream application.	2.3			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with B. Kilgore about our request on the accrual and consigned account payables accounts.	0.3			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with L. Irrer on support for prepaid expenses.	0.4			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with G. Imberger on audit status.	0.6			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with D. Huston on journal entries that we need support for.	0.1			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Updated JE testing explanations after discussion with G. Imberger.	0.2			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Call with R. Macola, L. Irrer, and D. Huston for Q3 open items requested.	0.4			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with D. Huston on the JE support that he provided.	0.4			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with R. Macola on product line sales analysis.	0.4			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with G. Imberger on issues found in JE testing.	0.6			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Discussion with G. Imberger about the questions that he has on JE testing.	0.7			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Documented explanations obtained from client in regards to product line analytics.	0.9			A1

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Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Documentation and discussion with G. Imberger on product sales analysis.	1.2			A1
Tau	King-Sze	KST	Senior	11/8/2006	Saginaw - Reviewed and documented journal entry testing.	1.8			A1
Yang	Jinglu	JY	Senior	11/8/2006	Reviewed walkthrough file of Debt	1.1			A1
Yang	Jinglu	JY	Senior	11/8/2006	Meeting with J. Lamb and A. Ranney regarding Fixed Assets.	1.2			A1
Yang	Jinglu	JY	Senior	11/8/2006	Reviewed Delphi AWS file and related audit procedure	1.6			A1
Yang	Jinglu	JY	Senior	11/8/2006	Reviewed walkthrough file of Fixed assets	2.1			A1
Aquino	Heather	HRA	Client	11/9/2006	Update Delphi Pre-approval Summary per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Serving Associate Client	11/9/2006	Correspondence with A. Krabill, T. Bishop and J. Hasse regarding Travel Details - France Closing Meeting.	0.3			A1
Aquino	Heather	HRA	Serving Associate Client	11/9/2006	Assist C. Tosto with network connection issues while on-site.	0.1			A1
Aquino	Heather	HRA	Serving Associate Client	11/9/2006	Conference room scheduling for S. Pacella and A. Krabill.	0.1			A1
Aquino	Heather	HRA	Serving Associate Client	11/9/2006	Coordination of Update for FAS 133 meeting.	0.1			A1
Aquino	Heather	HRA	Serving Associate Client	11/9/2006	Correspondence with M. Sakowski regarding E&Y MAC Addresses.	0.2			A1
Aquino	Heather	HRA	Serving Associate Client	11/9/2006	Coordination of N. Yang Access Badge with Nicole.	0.3			A1
Barwin	Kristen N.	KNB	Staff	11/9/2006	E & S - Update AWS open items document	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/9/2006	E & S - Update Summary Review Memo for E & S 3rd Quarter review	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/9/2006	E & S - Document proper posting into unapplied cash account.	1.8			A1
Barwin	Kristen N.	KNB	Staff	11/9/2006	E & S - Create spreadsheet with open items and send to C. Riedl of E&S for requests	2.8			A1
Barwin	Kristen N.	KNB	Staff	11/9/2006	Revise corporate AWS What Could Go Wongs and controls	0.8			A1

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Barwin	Kristen N.	KNB	Staff	11/9/2006	Update corporate AWS What Could Go Wongs and controls for income tax	1.8			A1
Boehm	Michael J.	MJB	Manager	11/9/2006	Corporate Interim - Discussions with N. Yang and J. Volek regarding cash reconciliations.	0.7			A1
Boehm	Michael J.	MJB	Manager	11/9/2006	Corporate Interim - Discussion with J. Volek and R. Reimenik regarding minority interest adjustment.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/9/2006	DPSS Interim - Discussion with J. Harbaugh regarding Cuneo E&O reserve testing.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/9/2006	E&S Interim - Discussed NRE calculation with A. Jackson, M. McWhorter and C. Lebeau.	1.2			A1
Boehm	Michael J.	MJB	Manager	11/9/2006	Discussion with J. Volek regarding SAP to eTBR reconciliation process.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/9/2006	Meeting with D. Bayles to discuss SAP-eTBR-Hyperion reconciliation process.	1.1			A1
Boehm	Michael J.	MJB	Manager	11/9/2006	Modifications to View 6a in AWS.	3.4			A1
DeMers	Laurie A.	LAD	Senior Manager	11/9/2006	Revise paragraph in tax summary review memorandum for Q3 relating to non-U.S. valuation allowance, including describing the Company's alternative approach.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	11/9/2006	Discussion with J. Hegelmann regarding revised paragraph in tax summary review memorandum for Q3 relating to non-U.S. valuation allowance.	0.2			A1
Desai	Kaushali R.	KRD	Staff	11/9/2006	Documented non standard journal entry CAAT for C. Peterson for E&S division.	2.9			A1
Desai	Kaushali R.	KRD	Staff	11/9/2006	Documented non-standard journal entry for C. Peterson for E&C division.	3.3			A1
Ford	David Hampton	DHF	Staff	11/9/2006	T&I - Reviewed management testing of revenue controls	1.1			A1
Ford	David Hampton	DHF	Staff	11/9/2006	T&I - Filling out the control summery sheet for the revenue cycle.	1.9			A1
Ford	David Hampton	DHF	Staff	11/9/2006	T&I - Performed testing of controls around the revenue cycle.	2.4			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Meeting with J. Jurasik to discuss AR billings reserve adjustment and obtain support for the reserve	2.3			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Documenting inventory reserve TOC procedures	0.1			A1

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Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Meeting with C. Tompkins to discuss inventory shrink reserve calculation for non-productive inventory	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Documenting Inventory Shrink reserve process	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Reviewing standard costs with J. Simpson.	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Following-up on open items for the billings reserve adjustment testing	0.3			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Documenting warranty reserve testing	0.4			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Discussion reserve testing (inventory, AR, E&O) with J. Simpson.	2.9			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Meeting with B. Kolb to discuss impairment journal entries recorded during Q3	0.2			A1
Gerber	Katherine A.	KAG	Senior	11/9/2006	T&I - Documenting journal entry explanation for Q3	0.3			A1
Harbaugh	James M.	JMH	Senior	11/9/2006	DPSS - Synchronizing AWS.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/9/2006	DPSS - Obtaining open requests from R. Nedadur.	1.2			A1
Harbaugh	James M.	JMH	Senior	11/9/2006	DPSS- Clearing review notes related to inventory	1.9			A1
Harbaugh	James M.	JMH	Senior	11/9/2006	DPSS - Coordination with P. Wan to obtain open requests.	2.1			A1
Harbaugh	James M.	JMH	Senior	11/9/2006	DPSS - Clearing review notes relating to AR Allowance	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Call with D. Brewer and J. Nolan relative to status of ACS data file request, E&Y CAAT procedures to be performed upon receipt.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Discussion with O. Saimoua to obtain update on status of interim AR procedures.	0.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Discussion with M. Kearns to obtain update on PP&E audit testing.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Discussion with J. Brooks to provide audit status update.	0.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Review of interim inventory working papers.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Review of interim accrual working papers.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/9/2006	Q3 - E-mail C. Tosto revised SRM for review	0.1			A1

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Hegelmann	Julie Ann	JAH	Senior	11/9/2006	Q3 - Call with J. Erickson for assistance with variance analysis on tax expense since E&Y does not have history on 2005 activity	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/9/2006	Q3 - Revisions to Q3 SRM re: other paragraph on material weakness and alternative procedures used instead of documented procedures	0.4			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: discussed contract received for GM-Fairfax relating to pay-on-production agreement with N. Miller.	0.3			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: sent sync file of AWS engagement to N. Miller.	0.3			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: answered questions from N. Miller regarding our review of management's testing of inventory test of controls	0.4			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: discussed review of management's testing for the inventory cycle with N. Miller.	0.4			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: worked with G. Stevons to obtain electronic files of the 9/30/06 trial balances for trial balance 1220 and 1230	0.4			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: discussed standard cost development schedule for Lockport with J. Simpson.	0.7			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: Call with R. Shaft from Lockport to discuss support received for the calculation of labor rates used in the standard cost rates development schedule	0.9			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: tied out breakdown of overhead costs for Lockport location to the 1230 trial balance to see what accounts have been included in overhead pool	1.2			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: worked on clearing review notes from K. Gerber and J. Simpson relating to inventory testing	2.1			A1
Horner	Kevin John	KJH	Staff	11/9/2006	T&I Interim: worked on testing of the standard cost rates development schedule for Lockport location	2.2			A1
Kearns	Matthew R.	MRK	Senior	11/9/2006	E&C - Updating forecast to actual schedule	1.1			A1
Kearns	Matthew R.	MRK	Senior	11/9/2006	E&C - Preparing divisional status schedule	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	11/9/2006	E&C -Preparing interim test of controls open items list	2.3			A1
Kearns	Matthew R.	MRK	Senior	11/9/2006	E&C - Preparing interim substantive open items list	3.2			A1
Kearns	Matthew R.	MRK	Senior	11/9/2006	Meeting with J. Brooks of E&C to discuss E&Y Q3 review and interim audit status	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2006	E&S - Conference call with A. Jackson, M. McWhorter, E. Marold and M. Boehm to discuss audit status and matters relating to capitalized ER&D.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2006	Meeting with D. Bayles, M. Fawcett, M. Boehm and E. Marold to discuss ledger to ETBR reconciliations.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2006	Preparing agenda's for European closing meeting to be distributed to attendees.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2006	Preparation of slide deck for European closing meetings.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2006	Review of AWS items (view 6a).	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/9/2006	Preparation of the supporting schedule for the scoping memo.	2.1			A1
Marold	Erick W.	EWM	Senior	11/9/2006	E&S - Conference call with E. Marold, M. Boehm, A. Krabill, M. McWhorter, and A. Jackson to discuss Q4 accounting for NRE.	0.7			A1
Marold	Erick W.	EWM	Senior	11/9/2006	Discussion with D. Bayles, A. Krabill, and M. Boehm regarding reconciliation of SAP to Hyperion.	1.4			A1
Marold	Erick W.	EWM	Senior	11/9/2006	Planning - Reviewed GAM regarding ASM requirements and assembled a package for independent partner review.	2.4			A1
Marold	Erick W.	EWM	Senior	11/9/2006	Planning - Performed an overall review of view 6a prior to providing printed documents for partner review.	3.4			A1
Miller	Nicholas S.	NSM	Manager	11/9/2006	T&I - Update of the controls summary document for the payroll cycle, the financial statement close cycle and the revenue cycle.	3.2			A1
Miller	Nicholas S.	NSM	Manager	11/9/2006	T&I - Review and final sign-off of the expenditure cycle testing, including controls testing and substantive testing, and closing all review notes.	4.8			A1

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Nicol	Jeremy M.	JMN	Staff	11/9/2006	Corporate-Documented Healthcare Accrual Testing.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	11/9/2006	Corporate-Met with S. Kappler regarding Healthcare Accrual	1.8			A1
Nicol	Jeremy M.	JMN	Staff	11/9/2006	Corporate-Performed Healthcare Accrual Testing.	4.2			A1
Nicol	Jeremy M.	JMN	Staff	11/9/2006	T&I-Performed expenditure cycle testing.	1.9			A1
Peterson	Christopher A.	CAP	Manager	11/9/2006	Run T&I Non Std JE queries.	2.1			A1
Peterson	Christopher A.	CAP	Manager	11/9/2006	Run E&C Non Std JE queries.	2.4			A1
Peterson	Christopher A.	CAP	Manager	11/9/2006	Review Non Std JE lead sheets for DPSS and ES.	2.6			A1
Peterson	Christopher A.	CAP	Manager	11/9/2006	Troubleshoot errors in divisions E&C and T&I ACL batch files (and re-run).	2.7			A1
Rothmund	Mario Valentin	MVR	Senior	11/9/2006	Discussed strategy of AHG test of controls procedures with M. Kearns	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	11/9/2006	Met with M. Kloss/ M. Schultz to discuss the request of FG inventory (Material/ Labor/ OH) analysis	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/9/2006	E&C - Prepared with M. Kearns, the open item list relating to inventory for the executive presentation	1.8			A1
Saimoua	Omar Issam	OIS	Staff	11/9/2006	Corporate - Met with M. Hatzfeld to discuss the open items for FAS 144.	0.9			A1
Saimoua	Omar Issam	OIS	Staff	11/9/2006	Corporate - Created an open items list for the client related to FAS 144.	0.7			A1
Saimoua	Omar Issam	OIS	Staff	11/9/2006	Corporate - Met with W. Tilotti and M. Hatzfeld to discuss the open Items on The FAS 144 impairment analysis.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	11/9/2006	Corporate - Created an E&Y memo explaining Delphi's process in preparing the FAS 144 impairment analysis and the steps performed by E&Y.	4.3			A1
Schwandt	Lisa N.	LNS	Staff	11/9/2006	Corporate Interim-Documented Debt workpapers for understanding of bank reconciliations.	2.2			A1
Schwandt	Lisa N.	LNS	Staff	11/9/2006	Corporate Interim-Received support from Hyperion for the segment realignment and reconciled balances to reflect the realignment changes.	5.8			A1
Sheckell	Steven F.	SFS	Partner	11/9/2006	Review entity level framework	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	11/9/2006	Review planning memos	1.6			A1
Sheckell	Steven F.	SFS	Partner	11/9/2006	Discuss various tax topics with tax team	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/9/2006	Discussion with K. Gerber regarding AR reserves including pricing reserves.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/9/2006	Review of warranty reserve support documentation for Thermals with K. Gerber.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/9/2006	General review of E&O inventory workpapers for Thermals.	1.3			A1
Simpson	Jamie	JS	Senior Manager	11/9/2006	Review of Thermals inventory standards analysis.	1.3			A1
Simpson	Jamie	JS	Senior Manager	11/9/2006	Review of Thermals Q3 workpapers.	2.1			A1
Stille	Mark Jacob	MJS	Senior	11/9/2006	Documentation of DITGC for Workstream application.	1.5			A1
Tosto	Cathy I.	CIT	Partner	11/9/2006	SRM revisions	0.3			A1
Yang	Jinglu	JY	Senior	11/9/2006	Obtain Delphi Security Badge.	0.3			A1
Yang	Jinglu	JY	Senior	11/9/2006	Discussed Cash & Fixed assets issues with M. Boehm	0.6			A1
Yang	Jinglu	JY	Senior	11/9/2006	Discussed Cash issues with J. Volek and B. Dotson	1.6			A1
Yang	Jinglu	JY	Senior	11/9/2006	Worked on bank reconciliations obtained from client	2.1			A1
Yang	Jinglu	JY	Senior	11/9/2006	Worked on fixed assets substantive test	2.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Correspondence with M. Kearns regarding staffing, specifically for M. Rothmund.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Update contact list for new Brazil partner.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Preparation of email to timely locations regarding Delphi - Management's 404 Round 2 testing instructions and timing schedule per J. Simpson.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Package distribution of Kokomo workpapers received via mail.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Communication with S. Sheckell and T. Bishop regarding Delphi CPE Sponsorship.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Coordination of Meeting w/E&Y to discuss state taxes.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Coordination of ordering November 2006 BoardMatters Quarterly and Insights - Emerging Best Practices in Risk Management for Delphi per S. Sheckell.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Correspondence with G. Imberger regarding workpapers for J. Henning.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Delivery of workpapers to J. Henning per G. Imberger.	0.5			A1
Asher	Kevin F.	KFA	Partner	11/10/2006	Review of the audit planning scope memo and the liability PASSA documentation	3.1			A1
Barwin	Kristen N.	KNB	Staff	11/10/2006	E & S - Document cutoff testing for Mexico plants	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/10/2006	E & S - Document proper classification of unapplied cash	1.8			A1
Barwin	Kristen N.	KNB	Staff	11/10/2006	E & S - Document workpaper references for controls	1.8			A1
Barwin	Kristen N.	KNB	Staff	11/10/2006	E & S - Trace and Agree counts done for Mexico plant inventories	1.8			A1
Barwin	Kristen N.	KNB	Staff	11/10/2006	E & S - Verify Inventory for Mexico plants has been fully documented	1.8			A1
Boehm	Michael J.	MJB	Manager	11/10/2006	Corporate Interim - Review of cash open items listing.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/10/2006	Corporate Interim - Review of PP&E open items listing.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/10/2006	Corporate Interim - Documentation of minority interest adjusting entry and related discussion with R. Remeinik.	2.4			A1
Boehm	Michael J.	MJB	Manager	11/10/2006	Discussions with N. Miller regarding PP&E testing for T&I and Packard divisions.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/10/2006	Coordination of Corporate framework meeting.	0.1			A1
Boehm	Michael J.	MJB	Manager	11/10/2006	Preparation and accumulation of ASM attachments	0.4			A1
Boehm	Michael J.	MJB	Manager	11/10/2006	Modifications to View 6a in AWS.	0.7			A1

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Floyd	Paul	PF	Staff	11/10/2006	Saginaw - clearing up questions from K. Tau regarding inventory	0.2			A1
Floyd	Paul	PF	Staff	11/10/2006	Saginaw - Preparing inventory memo.	0.6			A1
Ford	David Hampton	DHF	Staff	11/10/2006	Packard - Reviewing reconciliation and support for intercompany reconciliation.	1.3			A1
Harbaugh	James M.	JMH	Senior	11/10/2006	DPSS - Clearing review notes relating to controls testing from first visit	1.4			A1
Harbaugh	James M.	JMH	Senior	11/10/2006	DPSS - Obtaining requested items from P. Wan.	1.4			A1
Harbaugh	James M.	JMH	Senior	11/10/2006	DPSS - Clearing review notes relating to E&O reserve	2.3			A1
Harbaugh	James M.	JMH	Senior	11/10/2006	DPSS - Clearing review notes relating to warranty reserves	3.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/10/2006	Q3 - Forward SRM to A. Krabill for review	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/10/2006	Q3 - change conclusion in SRM on non-U.S. controls issues	0.1			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: discussed detail received for account S2400801 - work in process with J. Simpson.	0.2			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: received the calculation for the capitalization of standard cost variances electronically from D. Conlon	0.2			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: updated inventory cycle open items list	0.2			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: received the physical inventory adjustment for '05 from D. Conlon to compare to the '06 adjustment for our inventory testing	0.3			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: updated responses to review notes relating to inventory interim testing	0.3			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: discussed July capitalization of standard cost variances calculation with J. Simpson.	0.4			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: met with C. Tompkins to discuss in-transit inventory account reconciliation.	0.4			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: tied out the September reconciliation of SAP controlled inventory accounts	0.7			A1
Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: updated the inventory turnover by location analysis for explanations to variances that met our scope	0.8			A1

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Horner	Kevin John	KJH	Staff	11/10/2006	T&I Interim: tested July standard cost variance capitalization calculation	3.9			A1
Imberger	Guido	GI	Senior Manager	11/10/2006	Saginaw - Arrange workpapers to be sent to the J. Henning for his review.	0.7			A1
Imberger	Guido	GI	Senior Manager	11/10/2006	Saginaw - Review timing of PwC test of controls on behalf of management.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/10/2006	Prepare an open item list/status of the Saginaw division including estimate to complete by request from the partner.	3.3			A1
Kearns	Matthew R.	MRK	Senior	11/10/2006	E&C - Updating forecast to actual schedule	0.4			A1
Kearns	Matthew R.	MRK	Senior	11/10/2006	E&C - Updating interim open items list relating	1.6			A1
Kearns	Matthew R.	MRK	Senior	11/10/2006	E&C - Preparing audit schedules of warranty	4.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/10/2006	Review of status of interim audit procedures for the E&S division.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/10/2006	Review of international ICFC's.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/10/2006	Edits to the scoping memo.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	11/10/2006	Edits to the PASSA forms to prepare them for independent partner review.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/10/2006	Preparation of the supporting schedule for the scoping memo.	2.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/10/2006	Review of the revised TRM.	0.8			A1
Marold	Erick W.	EWM	Senior	11/10/2006	Corporate - Met with S. Kappler and J. Nicol to discuss SAS 70 participant requests.	1.4			A1
Marold	Erick W.	EWM	Senior	11/10/2006	Corporate - Reviewed Healthcare IBNR accrual with J. Nicol and determined appropriate audit procedures.	2.4			A1
Marold	Erick W.	EWM	Senior	11/10/2006	Updated AWS to reflect changes to PASSA's as requested by K. Asher.	2.3			A1
Miller	Nicholas S.	NSM	Manager	11/10/2006	T&I - Review of inventory control testing documentation.	0.5			A1
Miller	Nicholas S.	NSM	Manager	11/10/2006	T&I - Meeting with J. Simpson to discuss her questions on the controls summary document.	0.5			A1
Miller	Nicholas S.	NSM	Manager	11/10/2006	T&I - Reviewing and updating incomplete sections of the controls summary document.	2.1			A1

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Miller	Nicholas S.	NSM	Manager	11/10/2006	T&I - Meeting with C. Tomkins and D. Conlon to discuss the additional labor costs related to training temporary employees, and the impact they had on Q3 inventory variance capitalization.	0.8			A1
Nicol	Jeremy M.	JMN	Staff	11/10/2006	Corporate-Met with S. Kappler regarding Healthcare Accrual.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	11/10/2006	Corporate-Review Third Party Documentation for Healthcare Accruals.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	11/10/2006	Corporate-Documented Healthcare Accruals for the unit.	1.9			A1
Nicol	Jeremy M.	JMN	Staff	11/10/2006	Corporate-Performed testing for Health Care Accruals.	3.2			A1
Pacella	Shannon M.	SMP	Manager	11/10/2006	Discuss with J. Simpson access to master files and testing procedures to be performed.	0.3			A1
Peterson	Christopher A.	CAP	Manager	11/10/2006	Finalize review of Non Std JE CAAT output for divisions T&I and E&C.	2.9			A1
Reddy	Smitha Pingli	SPR	Manager	11/10/2006	Scheduling issues for tax meeting.	0.3			A1
Schwandt	Lisa N.	LNS	Staff	11/10/2006	Corporate Interim-Documented Debt workpapers for the interest reasonableness test and created spreadsheets for the test.	2.7			A1
Schwandt	Lisa N.	LNS	Staff	11/10/2006	Corporate Interim-Documented Cash workpapers for support received from the client regarding cash accounts.	4.8			A1
Sheckell	Steven F.	SFS	Partner	11/10/2006	Discuss various tax topics with tax team	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/10/2006	Review of T&I Interim workpapers.	2.8			A1
Simpson	Jamie	JS	Senior Manager	11/10/2006	Review of Thermals control documentation and conclusions.	3.1			A1
Stille	Mark Jacob	MJS	Senior	11/10/2006	Follow-up with K. Kuffell to obtain data center listing and review.	0.3			A1
Stille	Mark Jacob	MJS	Senior	11/10/2006	Travel time from Kokomo, IN.	5.1			A1
Thomas	Heather M.	HMT	Manager	11/10/2006	Change management testing	1.4			A1
Thomas	Heather M.	HMT	Manager	11/10/2006	Completion of logical access testing - new, modified, terminated user testing, sensitive access testing.	3.5			A1
Aquino	Heather	HRA	Client Serving Associate	11/11/2006	Work on actual hours incurred analysis through 9.29 to move OOS time on September invoice.	0.6			A1

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Pacella	Shannon M.	SMP	Manager	11/12/2006	Preparation of email to C. Peterson re: AR CAAT status, scheduled meeting with J. Simpson to discuss SOD procedures, DGL testing issues and application control budget.	0.5			A1
Pacella	Shannon M.	SMP	Manager	11/12/2006	Gain access to PwC's application control testing procedures repository. Obtain an understanding of how to navigate through the site and began to review some testing documentation per reliance strategy.	2.7			A1
Rothmund	Mario Valentin	MVR	Senior	11/12/2006	E&C - Performed procedures on inventory price testing (RM)	4.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2006	Correspondence with J. Simpson regarding Delphi Budget to Actual.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2006	Correspondence with S. Pacella and A. Krabill regarding Update to international entity log.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2006	Update international entity log per S. Pacella and A. Krabill.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/13/2006	Preparation of T. Timko status agenda per S. Sheckell.	0.5			A1
Asher	Kevin F.	KFA	Partner	11/13/2006	Review of audit planning work papers	1.6			A1
Barwin	Kristen N.	KNB	Staff	11/13/2006	E&S - Discuss with M. Boehm regarding cycle counts done at Kokomo	0.4			A1
Barwin	Kristen N.	KNB	Staff	11/13/2006	E&S - Trace and agree test counts to final inventory report for Mexican plant Remir	1.4			A1
Barwin	Kristen N.	KNB	Staff	11/13/2006	E&S - Trace and agree test counts to final inventory report for Mexican Delnosa 5&6	1.8			A1
Barwin	Kristen N.	KNB	Staff	11/13/2006	E&S - Prepare Client Assist List for C. Riedl regarding open interim testing and SAS 65 testing	2.6			A1
Barwin	Kristen N.	KNB	Staff	11/13/2006	E&S - Document cutoff testing for Mexico plants 5 &6.	2.8			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	Corporate Interim - Accumulation of information related to intercompany account balances and policies at E&S and DPSS.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	DPSS Interim - Reviewed DPSS open item status with J. Harbaugh.	0.2			A1

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Boehm	Michael J.	MJB	Manager	11/13/2006	DPSS Interim - Documentation of meeting minutes from DPSS TDPE.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	DPSS Interim - Provided divisional audit status update to A. Krabill and S. Sheckell in preparation for meeting with T. Timko.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	E&S Interim - Discussed intercompany workpaper documentation with E. Marold and K. Barwin.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	E&S Interim - Provided update of divisional audit status and issues to S. Sheckell and A. Krabill in preparation for meeting with T. Timko.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	E&S Interim - Performed review of management testing of fixed asset documentation.	1.3			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	Quarterly Review - Revisions to Corporate ASM	0.8			A1
Boehm	Michael J.	MJB	Manager	11/13/2006	Quarterly Review - Review of 3rd Quarter 10Q footnote documentation.	3.9			A1
Chamarro	Destiny D.	DDC	Staff	11/13/2006	Steering-Performed interim audit procedures relating to inventory reconciliations.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/13/2006	Steering-Consolidated the working papers for physical inventories that were performed at the various plants.	1.4			A1
Chamarro	Destiny D.	DDC	Staff	11/13/2006	Steering-performed inventory costing procedures for interim testing.	1.7			A1
Chamarro	Destiny D.	DDC	Staff	11/13/2006	Steering-Completed the Quarter 3 consolidating schedule for the Steering division, this included tying Hyperion Trial Balance numbers to our Quarter 3 analytics and to the divisions general ledger.	3.3			A1
Fitzpatrick	Michael J.	MJF	Partner	11/13/2006	Discussions with S. Sheckell and A. Krabill regarding the ASM and various related planning documents.	2.3			A1
Fitzpatrick	Michael J.	MJF	Partner	11/13/2006	Review of Q3 workpapers	3.1			A1
Gerber	Katherine A.	KAG	Senior	11/13/2006	T&I - Following-up on open items for warranty reserve	0.1			A1
Harbaugh	James M.	JMH	Senior	11/13/2006	ACS - Reviewing staff memo regarding ACS testing of controls.	1.9			A1
Harbaugh	James M.	JMH	Senior	11/13/2006	ACS - Explaining work program to E. Simpson	2.2			A1

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Harbaugh	James M.	JMH	Senior	11/13/2006	DPSS- Completing DPSS documentation for manager review	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/13/2006	Work on draft of audit plan for year end	0.4			A1
Henning	Jeffrey M.	JMH	Partner	11/13/2006	Debrief with S. Sheckell re: audit status agenda for Delphi weekly meeting	0.7			A1
Henning	Jeffrey M.	JMH	Partner	11/13/2006	Review of Delphi engagement planning documentation with independent partner	2.4			A1
Horner	Kevin John	KJH	Staff	11/13/2006	Packard Interim: answered questions from N. Miller relating to journal entry review	0.2			A1
Horner	Kevin John	KJH	Staff	11/13/2006	Packard Interim: tied out Q3 balance sheet and income statement balances from our Q3 fluctuation analysis to the Q3 consolidating schedule for Packard	1.4			A1
Horner	Kevin John	KJH	Staff	11/13/2006	T&I Interim: sent request to D. Conlon to receive support of work in process inventory account to tie in inventory shrink reserve	0.2			A1
Horner	Kevin John	KJH	Staff	11/13/2006	T&I Interim: Call with R. Shaft from Lockport to discuss calculation of labor rates	0.7			A1
Horner	Kevin John	KJH	Staff	11/13/2006	T&I Interim: pulled together inventory in-transit balances and allied imbalance amount for N. Miller.	0.8			A1
Horner	Kevin John	KJH	Staff	11/13/2006	T&I Interim: tied out supporting detail received from D. Conlon for inventory shrink reserve for Q3	1.1			A1
Horner	Kevin John	KJH	Staff	11/13/2006	T&I Interim: updated the controls summary conclusions matrix for responses to J. Simpson's review notes	3.9			A1
Imberger	Guido	GI	Senior Manager	11/13/2006	Saginaw - Follow-up on open items and status to determine priorities for completing the Steering interim audit.	1.3			A1
Imberger	Guido	GI	Senior Manager	11/13/2006	Reviewing Saginaw workpapers.	1.5			A1
Kearns	Matthew R.	MRK	Senior	11/13/2006	AHG- Clearing engagement executive review notes related to Q3 review	0.6			A1
Kearns	Matthew R.	MRK	Senior	11/13/2006	AHG - Reviewing SAS 65 procedures performed by E&Y personnel	1.1			A1
Kearns	Matthew R.	MRK	Senior	11/13/2006	E&C - Auditing E&C interim warranty reserve balance	2.8			A1
Kearns	Matthew R.	MRK	Senior	11/13/2006	E&C - Clearing engagement executive review notes related to Q3 review of E&C	3.3			A1

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Krabill	Aaron J.	AJK	Senior Manager	11/13/2006	Review of DPSS interim workpapers.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/13/2006	Status update meeting with S. Sheckell and M. Boehm to discuss issues to date from our audit work at DPSS.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/13/2006	Status update meeting with S. Sheckell and M. Boehm to discuss issues to date from our audit work at E&S.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/13/2006	Review of latest budget to actuals for E&S and DPSS.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	11/13/2006	Discussions with S. Sheckell and M. Fitzpatrick regarding the ASM and various related planning documents.	2.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/13/2006	Finalization of the Q3 SRM for review by M. Fitzpatrick.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/13/2006	Meeting with S. Pacella to discuss TSRS status in France and documents to be sent to all locations using the SAP instance they are testing.	0.7			A1
Marold	Erick W.	EWM	Senior Manager	11/13/2006	E&S - Review client assistance list prepared by K. Barwin.	1.1			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	Corporate - Accumulating data on intercompany out-of-balance amounts and in-transit inventory.	0.6			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	Reviewing the Packard and T&I time reporting for accuracy.	0.6			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	Packard - Preparing an interim and SOX status report.	0.4			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	Packard - Preparation of Q3 review package for M. Hatzfeld.	0.3			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	Packard - Wrap-up of Q3 documentation, including income statement fluctuations and accounting memos.	0.6			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	Finalize form U126 "Use of the Work of Others"	0.8			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	T&I - Instructing K. Horner on procedures to complete for the control summary document.	0.2			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	T&I - Update controls summary document for J. Simpson's comments.	0.3			A1

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Miller	Nicholas S.	NSM	Manager	11/13/2006	T&I - Preparing an Interim and SOX status update.	0.5			A1
Miller	Nicholas S.	NSM	Manager	11/13/2006	T&I - Close review notes and finalize review of Q3 journal entries.	1.9			A1
Pacella	Shannon M.	SMP	Manager	11/13/2006	Preparation of email to V. Guzman to discuss status of NSJE data pull and also status of VEGA NA SAP testing and communication of results.	0.2			A1
Pacella	Shannon M.	SMP	Manager	11/13/2006	Preparation of email to the E. Fines to ask her to prepare the documents to be shared with the other statutory audit locations to communicate testing results.	0.3			A1
Pacella	Shannon M.	SMP	Manager	11/13/2006	Meeting with A. Krabill to discuss documents that the TSRS France team will need to provide all statutory audit locations that are impacted by the SAP testing performed.	0.6			A1
Pacella	Shannon M.	SMP	Manager	11/13/2006	Meeting with H. Thomas to discuss status of Packard testing procedures and sync file for review.	0.4			A1
Saimoua	Omar Issam	OIS	Staff	11/13/2006	Corporate - Completed writing the memo explaining the FAS 144 procedures performed by Delphi and steps performed by E&Y to test the analysis.	3.3			A1
Saimoua	Omar Issam	OIS	Staff	11/13/2006	E&C - obtained the accounts payable reconciliations and started creating a lead sheet and reviewing the reconciliations.	5.1			A1
Schwandt	Lisa N.	LNS	Staff	11/13/2006	Corporate Interim-Updated Prepaid workpapers for updated information regarding all accounts.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	11/13/2006	Corporate Interim-Updated Accrued Liabilities workpapers for updated information regarding all accounts.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	11/13/2006	Corporate Interim-Documented Debt workpapers for updated information regarding the Borrowing Base Certificates.	3.3			A1
Schwandt	Lisa N.	LNS	Staff	11/13/2006	E&S Interim-Performed Cutoff procedures for the Delnosa Mexican Plant.	2.0			A1
Sheckell	Steven F.	SFS	Partner	11/13/2006	Review corporate planning memos	2.9			A1
Sheckell	Steven F.	SFS	Partner	11/13/2006	Review interim status update with team	0.6			A1
Sheckell	Steven F.	SFS	Partner	11/13/2006	Review E&S interim status update with team	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	11/13/2006	ACS - Reviewed walkthrough documentation for completeness and sign offs	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	11/13/2006	Worked on planning for ACS Interim work.	2.6			A1
Simpson	Emma-Rose S.	ESS	Staff	11/13/2006	DPSS - Reviewed AWS file for completeness.	2.4			A1
Simpson	Jamie	JS	Senior Manager	11/13/2006	Review of weekly actual versus budgeted hours by person analysis.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with J. Simpson regarding individuals who did not incur time week ending 11.3.06.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with A. Krabill and J. Hasse regarding Europe Trip Itinerary.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Locate ASM and others_Sungwoo_00472_Korea; forward to A. Krabill accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Obtain jack number for new cube and communicate to M. Sakowski accordingly.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Preparation of copies of T. Timko agenda per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Revisions to T. Timko agenda per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with A. Menth and S. Sheckell regarding Calendar Entry for Kevin on 11.28.06.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Preparation of additional status agenda per J. Henning and S. Sheckell.	0.4			A1
Barwin	Kristen N.	KNB	Staff	11/14/2006	E & S - Review managements fixed asset testing verifying that proper approval by management	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/14/2006	E&S - Prepare and send out client assist list to C. Riedl	1.4			A1
Barwin	Kristen N.	KNB	Staff	11/14/2006	E&S - Review and reperform fixed asset testing related to classification	2.6			A1
Barwin	Kristen N.	KNB	Staff	11/14/2006	E&S - Reperform managements Fixed Asset testing.	3.8			A1
Boehm	Michael J.	MJB	Manager	11/14/2006	ACS Interim - Discussed Payroll accrual testing with J. Harbaugh and E.R. Simpson.	0.3			A1

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Boehm	Michael J.	MJB	Manager	11/14/2006	Corporate Interim - Obtained file detailing reconciliation responsibilities for TB 141 from J. Lamb.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/14/2006	Corporate Interim - Communication of fixed asset open items to J. Lamb.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/14/2006	Corporate Interim - Review of Corporate narratives provided by C. Adams.	2.8			A1
Boehm	Michael J.	MJB	Manager	11/14/2006	E&S Interim - Prepared e-mail to provide ICFC to J. Simpson.	0.1			A1
Boehm	Michael J.	MJB	Manager	11/14/2006	E&S Interim - Provided divisional audit status update to J. Henning in preparation for meeting with T. Timko.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/14/2006	E&S Interim - Provided guidance to K. Barwin regarding management's testing of fixed assets.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/14/2006	Met with M. Fawcett to walk through entity level documentation.	0.2			A1
Cash	Kevin L.	KLC	Partner	11/14/2006	Review of ITGC testing and documentation	2.4			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Meet with D. Gustin and B. Krausenack to discuss a control that E&Y identified as a ineffective and PwC identified as effective.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Meet with S. Hatch to discuss the raw material reconciliation.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Documented raw material reconciliation based upon meeting with S. Hatch to satisfy interim audit procedures.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Meet with D. Huston to discuss a reconciling item for WIP Reconciliation and Intransit inventory.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Meet with G. Imberger to discuss open items/progress and to give him workpapers.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering- Meet with V. Zolinski to discuss raw material price testing for interim procedures.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Complete raw material price testing to satisfy interim audit procedures.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Meet with B. Kilgore to attain explanations for inventory analytic results.	1.4			A1
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Documented the intransit inventory reconciliation based upon meeting with D. Huston to satisfy interim audit procedures.	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAG	Senior	11/14/2006	T&I - Following-up on AR reserve open items for interim testing	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/14/2006	T&I - Following-up on open items for Investment interim testing	0.1			A1
Gerber	Katherine A.	KAG	Senior	11/14/2006	T&I - Following-up on warranty reserve open items for interim testing	0.2			A1
Harbaugh	James M.	JMH	Senior	11/14/2006	ACS - Coordination with TSRS regarding AP CAAT.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/14/2006	ACS - Directing E. Simpson on next steps in workplan.	1.2			A1
Harbaugh	James M.	JMH	Senior	11/14/2006	ACS - Researching deficient controls in GAM	2.1			A1
Harbaugh	James M.	JMH	Senior	11/14/2006	Steering - Testing Accruals for Steering..	3.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior	11/14/2006	Discussion with W. Tilotti and A. Brazier to obtain updated FAS 144 analysis as of 9/30/06.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Review of Q3 Packard journal entry review procedures.	0.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Discussion with N. Miller relative to timing of interim audit work finalization.	0.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Review of Packard Q3 SRM revisions.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Review of Packard Q3 U251 checklist.	0.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Review of Packard Q3 overall reserve rollforward.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Discussion with N. Miller relative to open audit request items and review of revised inventory strategy memo.	0.9			A1
Henning	Jeffrey M.	JMH	Partner	11/14/2006	Discussion with B. Thelen re: Risk assessment	0.6			A1
Henning	Jeffrey M.	JMH	Partner	11/14/2006	Preparation of agenda's and presentation materials for weekly status meetings	1.1			A1
Henning	Jeffrey M.	JMH	Partner	11/14/2006	Standing meeting with T. Timko, B. Thelen, et. al re: audit status	1.4			A1
Henning	Jeffrey M.	JMH	Partner	11/14/2006	T&I - Review of audit status with J. Simpson and N. Miller - discuss joint ventures/impairment	0.6			A1
Horner	Kevin John	KJH	Staff	11/14/2006	Corporate Interim: meeting with N. Miller to receive instructions for interim warranty reserve procedures	0.4			A1

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Horner	Kevin John	KJH	Staff	11/14/2006	Corporate Interim: answered questions from L. Schwandt relating to debt interim substantive procedures	0.6			A1
Horner	Kevin John	KJH	Staff	11/14/2006	Corporate Interim: reviewed warranty reserve walkthrough completed for understanding of calculation of quarterly warrant reserve accrual	1.1			A1
Horner	Kevin John	KJH	Staff	11/14/2006	Corporate Interim: meeting with M. Fraylick to obtain the Q3 warranty reserve analysis and rollforward files electronically	1.2			A1
Horner	Kevin John	KJH	Staff	11/14/2006	Corporate Interim: obtained divisional warranty reserve submissions	1.4			A1
Horner	Kevin John	KJH	Staff	11/14/2006	Corporate Interim: worked on interim substantive procedures for corporate warranty reserve	3.9			A1
Imberger	Guido	GI	Senior Manager	11/14/2006	Saginaw - Gather requested information by S. Sheckell regarding inventory in transit and intercompany out of balance reports.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/14/2006	Saginaw - Call with L. Briggs regarding the procedures performed in case of identified intercompany imbalances.	0.3			A1
Kearns	Matthew R.	MRK	Senior	11/14/2006	AHG - Meeting with G. Anderson and B. Schulze to discuss interim audit procedures	1.1			A1
Kearns	Matthew R.	MRK	Senior	11/14/2006	AHG - Determine scope of interim substantive procedures	3.6			A1
Kearns	Matthew R.	MRK	Senior	11/14/2006	E&C -Internal meeting with S. Sheckell, J. Henning, A. Krabill, J. Simpson, and M. Boehm, discussing E&Y status of divisions.	0.4			A1
Kearns	Matthew R.	MRK	Senior	11/14/2006	E&C - Meeting with N Saad to discuss Q3 balance sheet fluctuations	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Review of latest draft of the Company's entity level controls.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Meeting with S. Sheckell, J. Henning, J. Simpson, T. Timko, B. Thelan, D. Bayles and S. Kihn to discuss status of our domestic audit work to date.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Review of international ASM's.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Interim status update with S. Sheckell, J. Henning, J. Simpson, M. Boehm, N. Miller and M. Kearns.	0.6			A1

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Miller	Nicholas S.	NSM	Manager	11/14/2006	Corporate - Reviewing the union training fund accrual and walking through the testing procedures with J. Nicol.	1.1			A1
Miller	Nicholas S.	NSM	Manager	11/14/2006	Corporate - Review areas of my responsibility on the corporate trial balance.	1.2			A1
Miller	Nicholas S.	NSM	Manager	11/14/2006	T&I - Review of the Q3 impairment analysis schedule.	1.1			A1
Miller	Nicholas S.	NSM	Manager	11/14/2006	T&I - Investigating anomalies in the T&I journal entry file with TSRS.	1.4			A1
Miller	Nicholas S.	NSM	Manager	11/14/2006	Division status update meeting with J. Henning, S. Sheckell, J. Simpson, A. Krabill, M. Boehm.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	11/14/2006	Corporate-Reviewed WT documentation for Union Training Fund accruals.	1.6			A1
Nicol	Jeremy M.	JMN	Staff	11/14/2006	Corporate-Documented test of controls for Union Training Fund accruals.	3.0			A1
Nicol	Jeremy M.	JMN	Staff	11/14/2006	Corporate-Performed Test of Controls for the Union Training Fund accrual.	4.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/14/2006	AHG - Attended team meeting with M. Kearns to discuss the results of the meeting and the respective procedures that need to be performed.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/14/2006	AHG - Attended a meeting with G. Anderson & B. Schulze to discuss interim control procedures, all seven transaction cycles, and related procedures necessary to meet the requirements of our control testing.	1.9			A1
Saimoua	Omar Issam	OIS	Staff	11/14/2006	E&C - Met with M. Adams to obtain a high level understanding of the accounts payable.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	11/14/2006	E&C - Continued working on the accounts payable reconciliations and understanding of reconciling items.	4.2			A1
Schwandt	Lisa N.	LNS	Staff	11/14/2006	E&S Interim-Performed cutoff procedures for Delnosa Mexican Plant.	3.2			A1
Schwandt	Lisa N.	LNS	Staff	11/14/2006	E&S Interim-Performed cutoff procedures for Rimir Mexican Plant.	4.8			A1
Sheckell	Steven F.	SFS	Partner	11/14/2006	Preparation for audit status update meeting with T. Timko and team	1.3			A1
Sheckell	Steven F.	SFS	Partner	11/14/2006	Interim audit status update with T. Timko and team	1.9			A1

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Simpson	Emma-Rose S.	ESS	Staff	11/14/2006	Reviewed conflicts in the ACS AWS file.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	11/14/2006	Prepared spreadsheet including all AP accounts and balances for all divisions to assist in ACS AP procedures.	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	11/14/2006	Met with M. Hatzfeld to review workplan for ACS.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	11/14/2006	Prepared ACS AWS file	2.7			A1
Simpson	Emma-Rose S.	ESS	Staff	11/14/2006	Reviewed Delphi's testing of controls at ACS.	2.8			A1
Simpson	Jamie	JS	Senior Manager	11/14/2006	Discussion with N. Miller regarding T&I status meetings.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/14/2006	Discussion with S. Pacella regarding IT status.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/14/2006	Discussion with C. Peterson regarding AR CAAT aging procedures and difference identified.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/14/2006	Meeting with S. Sheckell, J. Henning, A. Krabill, M. Kearns and N. Miller to discuss agenda for audit status.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/14/2006	Meeting with T. Timko, S. Kihn, D. Bayles, B. Thelen, S. Sheckell, J. Henning and A. Krabill to discuss audit status.	1.3			A1
Stille	Mark Jacob	MJS	Senior	11/14/2006	Time spent updating DITGC and walkthrough documentation.	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/15/2006	Correspondence with J. Hasse regarding Tom's Availability - 12/11.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/15/2006	Correspondence with M. Boehm and M. Sakowski regarding N. Yang's network access.	0.2			A1
Barwin	Kristen N.	KNB	Staff	11/15/2006	E&S - Review managements SAS 65 testing for fixed assets in Kokomo	0.4			A1
Barwin	Kristen N.	KNB	Staff	11/15/2006	E&S - Provide information regarding Toyota title transfer to C. Riedl	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/15/2006	E & S - Compile and review information regarding title transfer terms at Kokomo	1.6			A1
Barwin	Kristen N.	KNB	Staff	11/15/2006	E & S - Reperform SAS 65 testing for fixed assets in Mexico	3.8			A1
Boehm	Michael J.	MJB	Manager	11/15/2006	ACS Interim - Discussed Payroll accrual testing with J. Harbaugh and E.R. Simpson.	0.6			A1

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Boehm	Michael J.	MJB	Manager	11/15/2006	Corporate Interim - Updated cash procedure documentation with N. Yang.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/15/2006	DPSS Interim - Review of DPSS inventory and accrual substantive workpaper documentation.	1.8			A1
Boehm	Michael J.	MJB	Manager	11/15/2006	E&S Interim - Discussed review of management testing of PP&E with K. Barwin.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/15/2006	Steering-Created email correspondence to communicate outstanding items that need to be completed by Steering division.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/15/2006	Steering-Selected sample selection for inventory cut off to satisfy interim audit procedures.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/15/2006	Steering-Updated Open Items list and created a status update.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/15/2006	Steering-Completed raw material price testing to satisfy interim audit procedures.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	11/15/2006	Steering-Call with G. Imberger to discuss accounts receivable confirmations and open items.	0.7			A1
Harbaugh	James M.	JMH	Senior	11/15/2006	ACS - Discussion with E. Simpson regarding ACS audit program	1.2			A1
Harbaugh	James M.	JMH	Senior	11/15/2006	ACS - Coordination with ACS to obtain data file	1.3			A1
Harbaugh	James M.	JMH	Senior	11/15/2006	ACS - Preparing E. Simpson to complete audit worksteps	2.1			A1
Harbaugh	James M.	JMH	Senior	11/15/2006	DPSS - Answering questions from M. Boehm to facilitate his review.	1.2			A1
Harbaugh	James M.	JMH	Senior	11/15/2006	Steering - Discussion with M. Hatzfeld and G. Imberger regarding work to be performed.	1.6			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/15/2006	Call with J. Nolan obtain corporate AP debit balance reserve analysis.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/15/2006	Discussion with E.R.. Simpson to determine status of audit documentation relative to E&Y audit approach for ACS.	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/15/2006	Discussions with J. Harbaugh relative to CAAT procedures to be performed on electronic AP file received from GM.	2.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/15/2006	Review of Delphi corporate AP debit balance reserve analysis.	1.4			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/15/2006	Meeting with G. Imberger for purposes of preparation for J. Henning, S. Sheckell status update meeting on 11/16/06. preparation included review of open audit areas and open audit requests.	3.3			A1
Henning	Jeffrey M.	JMH	Partner	11/15/2006	E&S - review and discussion around engineering capitalization	0.4			A1
Henning	Jeffrey M.	JMH	Partner	11/15/2006	T&I - Correspondence with T. Timko re: accounting for equity method investments	0.3			A1
Horner	Kevin John	KJH	Staff	11/15/2006	Corporate Interim: meeting with N. Miller to discuss errors found in method three calculation in the reserve analysis	0.8			A1
Horner	Kevin John	KJH	Staff	11/15/2006	Corporate Interim: re-calculated method 3 in the warranty reserve analysis for new rolling 4-quarter average determined after errors in the calculation were found	0.9			A1
Horner	Kevin John	KJH	Staff	11/15/2006	Corporate Interim: meeting with M. Fraylick to discuss assumptions used in methodology for calculating range for warranty reserve	1.2			A1
Horner	Kevin John	KJH	Staff	11/15/2006	Corporate Interim: began analytics around the warranty reserve for interim substantive procedures	1.4			A1
Horner	Kevin John	KJH	Staff	11/15/2006	Corporate Interim: worked on interim substantive procedures for corporate warranty reserve	3.9			A1
Kearns	Matthew R.	MRK	Senior	11/15/2006	E&C - Compiling E&C minority joint ventures investments information per engagement executive request	1.1			A1
Kearns	Matthew R.	MRK	Senior	11/15/2006	E&C - Performing analytics on the A/R reserve balance as of 9/30/06	1.4			A1
Kearns	Matthew R.	MRK	Senior	11/15/2006	E&C - Auditing the legal reserve balance as of 9/30/06	2.2			A1
Kearns	Matthew R.	MRK	Senior	11/15/2006	E&C - Auditing the warranty reserve balance for interim procedures	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/15/2006	Edits to the PASSA forms to address the independent partner's comments.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/15/2006	Revisions to the latest version of the Q3 tax review memo.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	11/15/2006	Corporate - Discussion with J. Nicol regarding the accounting for the supplemental compensation accrual.	2.1			A1
Marold	Erick W.	EWM	Senior	11/15/2006	E&S - Conference call with division finance managers and AFD regarding their E&O inventory reserve.	1.4			A1
Miller	Nicholas S.	NSM	Manager	11/15/2006	Corporate - Review of the union training fund accrual documentation.	0.3			A1
Miller	Nicholas S.	NSM	Manager	11/15/2006	Corporate - Review of the warranty reserve calculations for Q3.	1.0			A1
Miller	Nicholas S.	NSM	Manager	11/15/2006	Packard - Call with A. Cline to discuss the Q3 "sundry accrual" fluctuation.	0.1			A1
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Call with C. Thomkins to discuss the freight accrual reserves.	0.1			A1
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Review of inventory controls testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Review of Q3 journal entry file.	0.2			A1
Nicol	Jeremy M.	JMN	Staff	11/15/2006	Corporate-Met with K. Coleman regarding Union Training Fund Accruals.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	11/15/2006	Corporate-Documented Union Training Fund Accruals testing.	3.2			A1
Nicol	Jeremy M.	JMN	Staff	11/15/2006	Corporate-Performed test of controls for Union Training Fund Accrual.	4.2			A1
Peterson	Christopher A.	CAP	Manager	11/15/2006	Research AR CAAT issues requested by A. Ranney and J. Simpson.	0.7			A1
Peterson	Christopher A.	CAP	Manager	11/15/2006	Research T&I NSJE issues, requested primarily by N. Miller.	0.9			A1
Reddy	Smitha Pingli	SPR	Manager	11/15/2006	Correspondence w/ L Demers re: prep for upcoming SALT provision meeting	0.1			A1
Reddy	Smitha Pingli	SPR	Manager	11/15/2006	Correspondence w/ J. Beckman re: status update of SALT provision topics for upcoming meeting	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	11/15/2006	E&C - Performed procedures on API journal entries for the location inventory counts have been performed	4.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/15/2006	Performed cut-off testing for E&C inventory locations (dual purpose test, including control & substantive procedures)	4.2			A1
Saimoua	Omar Issam	OIS	Staff	11/15/2006	E&C - Met with G. Halleck to obtain an understanding of some open items.	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	11/15/2006	E&C - Met with M. Adams to inquire of various topics relating to the accounts payable.	1.8			A1
Saimoua	Omar Issam	OIS	Staff	11/15/2006	E&C - Performed substantive tests relating to various topics in accounts payable.	4.2			A1
Schwandt	Lisa N.	LNS	Staff	11/15/2006	Corporate Interim-Documented Prepaid workpapers for updated information received regarding all accounts.	2.2			A1
Schwandt	Lisa N.	LNS	Staff	11/15/2006	Corporate Interim-Documented Debt workpapers for updated information regarding the loan agreement.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	11/15/2006	Corporate Interim-Documented the Accrued Liabilities workpapers for updated information received regarding all accounts.	2.5			A1
Simpson	Emma-Rose S.	ESS	Staff	11/15/2006	Met with J. Harbaugh to discuss progress on ACS workplan.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/15/2006	Investigated and documented controls being done by each division and noted any controls wrongly noting ACS as the owner.	2.8			A1
Simpson	Emma-Rose S.	ESS	Staff	11/15/2006	Worked on ACS work program	3.1			A1
Simpson	Jamie	JS	Senior Manager	11/15/2006	Preparation of email to international teams regarding status of interim procedures.	0.6			A1
Stille	Mark Jacob	MJS	Senior	11/15/2006	Time spent modifying Hourly HR file for E&S for comparison to Workstream user listing.	1.2			A1
Yang	Jinglu	JY	Senior	11/15/2006	Discussed cash issues with M. Boehm.	0.4			A1
Yang	Jinglu	JY	Senior	11/15/2006	Discussed cash issues with R. Hof.	0.6			A1
Yang	Jinglu	JY	Senior	11/15/2006	Discussed cash issues with B. Doston	0.8			A1
Yang	Jinglu	JY	Senior	11/15/2006	Reviewed walkthrough file of Pension	0.8			A1
Yang	Jinglu	JY	Senior	11/15/2006	Review Prepaid Expenses Workstep in AWS	1.5			A1
Yang	Jinglu	JY	Senior	11/15/2006	Reviewed entity level control sheet	1.8			A1
Yang	Jinglu	JY	Senior	11/15/2006	Reviewed Prepaid Expenses PBC	2.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Work on actual hours incurred analysis through 9.29 to move OOS time on September invoice.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Correspondence with J. Simpson regarding GFIS code report for international locations.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Correspondence with K. Barwin regarding Delphi delivery address.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Preparation of badge request form for J. Henning.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Correspondence with M. Sakowski and N. Yang. regarding Nicole's network access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Ordering of supplies for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Preparation of expense mailer for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Pick up badge request form for J. Henning from M. Sakowski.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Conf. room coordination per K. Cash.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/16/2006	Coordination of tax meeting on 12.1.06 per A. Krabill.	0.3			A1
Barwin	Kristen N.	KNB	Staff	11/16/2006	E&S - Discussion with O. Saimoua regarding fixed asset testing and control testing	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/16/2006	E & S - Perform cutoff testing for E&S Mexico plants	0.9			A1
Barwin	Kristen N.	KNB	Staff	11/16/2006	E&S - Create fixed asset request list for C. Riedl	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/16/2006	E&S - Document Non-recurring engineering costs for E & S and verify that the are not reimbursable	2.4			A1
Barwin	Kristen N.	KNB	Staff	11/16/2006	E&S - Review and reperform managements Sarbanes Oxley testing for fixed asset	3.4			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	Corporate Interim - Discussed prepaid asset testing with N. Yang.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	Corporate Interim - Met with L. Schwandt and E. Marold to discuss debt covenant tie out procedures.	0.5			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	DPSS Interim - Review of consigned inventory reconciliations.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	DPSS Interim - Review of CE and VE rebate testing.	0.6			A1

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Boehm	Michael J.	MJB	Manager	11/16/2006	DPSS Interim - Reviewed documentation to clear interim Test of Control review notes.	2.4			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	E&S Interim - Review of materials related to management's procedures to identify obsolete inventory.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	E&S Interim - Discussed review of management's fixed asset testing with K. Barwin	0.4			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	E&S Interim - Discussed questions regarding review of managements testing of PP&E with K. Barwin.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	E&S Interim - Conference call with A. Jackson, M. McCoy, M. McWhorter, S. Snow, and R. Hofmann to discuss calculation of E&O Inventory Reserve at E&S division.	1.4			A1
Boehm	Michael J.	MJB	Manager	11/16/2006	Obtained entity level documentation binder from M. Fawcett.	0.2			A1
Cash	Kevin L.	KLC	Partner	11/16/2006	Review of ITGC workpapers and test results	1.1			A1
Chamarro	Destiny D.	DDC	Staff	11/16/2006	Steering-Call with B. Prueter to discuss a few open items regarding inventory.	0.4			A1
Craig	Tashawna N.	TNC	Staff	11/16/2006	Updated AWS with additional workpapers and signoffs	0.4			A1
Craig	Tashawna N.	TNC	Staff	11/16/2006	Met with J. Harbaugh to discuss interim testing of Fixed Assets for Saginaw Division	0.6			A1
Craig	Tashawna N.	TNC	Staff	11/16/2006	Met with M. O'Hare to discuss SOX testing of Fixed Assets for Saginaw Division	1.4			A1
Craig	Tashawna N.	TNC	Staff	11/16/2006	Met with G. Imberger and J. Harbaugh to discuss status of interim testing for Saginaw Division	1.8			A1
Craig	Tashawna N.	TNC	Staff	11/16/2006	Prepared workpapers for interim testing of Fixed Assets for Saginaw Division	5.2			A1
DeMers	Laurie A.	LAD	Senior Manager	11/16/2006	Internal meeting with A. Krabill, D. Kelly, and J. Hegelmann to discuss budget, workplan and approach to audit non-U.S. entities.	1.7			A1
Harbaugh	James M.	JMH	Senior	11/16/2006	ACS - Sending ACS data file to A. Hier.	0.7			A1
Harbaugh	James M.	JMH	Senior	11/16/2006	ACS - Meeting with M. Hatzfeld, E. Simpson, N. Miller, G. Imberger, and M. Kearns to finalize divisional audit approach to ACS related accounts.	1.1			A1

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Harbaugh	James M.	JMH	Senior	11/16/2006	ACS - Coordinating with ACS to obtain data file	2.4			A1
Harbaugh	James M.	JMH	Senior	11/16/2006	DPSS - Answering questions with M. Boehm regarding his review.	1.2			A1
Harbaugh	James M.	JMH	Senior	11/16/2006	Steering - Discussing Fixed Asset testing with G. Imberger and S. Craig	1.2			A1
Harbaugh	James M.	JMH	Senior	11/16/2006	Steering - Instructing S. Craig regarding performance of fixed asset worksteps	1.3			A1
Harbaugh	James M.	JMH	Senior	11/16/2006	Steering - Discussion of accrual testing with G. Imberger.	1.7			A1
Harbaugh	James M.	JMH	Senior	11/16/2006	Steering - Performing substantive procedures over accruals	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2006	Meeting with J. Henning and S. Sheckell to provide audit status update relative to interim steering audit.	0.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2006	Review of interim PP&E working papers.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2006	Review of interim accrual working papers.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2006	Review of interim trade AR workpapers.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2006	Team debrief with G. Imberger to strategize on interim audit completion.	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	Print budget draft and audit plan draft and prepare copies in preparation for meeting with D. Kelley, A. Krabill and L. DeMers	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	Review draft of audit plan to make sure edits were incorporated into the draft	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	Meet with A. Krabill, D. Kelley and L. DeMers to discuss the budget and audit plan for year end	1.9			A1
Horner	Kevin John	KJH	Staff	11/16/2006	Corporate Interim: meeting with J. Simpson and N. Miller to walk J. Simpson through errors we found in the warranty reserve	0.4			A1
Horner	Kevin John	KJH	Staff	11/16/2006	Corporate Interim: meeting with R. Reminik to discuss warranty reserve questions we had regarding method 3 used by Delphi	0.6			A1
Horner	Kevin John	KJH	Staff	11/16/2006	Corporate Interim: meeting with N. Miller to discuss analytics on warranty reserve for interim procedures	0.6			A1

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Horner	Kevin John	KJH	Staff	11/16/2006	Corporate Interim: meeting with M. Fraylick to discuss updated reserve analysis and changes made to historical warranty payments	0.8			A1
Horner	Kevin John	KJH	Staff	11/16/2006	Corporate Interim: completed analytics around warranty reserve balances as part of our interim procedures.	2.9			A1
Horner	Kevin John	KJH	Staff	11/16/2006	Corporate Interim: worked on interim substantive testing procedures for the warranty reserve	3.9			A1
Imberger	Guido	GI	Senior Manager	11/16/2006	Preparation for a discussion with J. Henning and S. Sheckell on the strategy to finalize the interim audit at Saginaw.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/16/2006	Discussion with S. Craig and J. Harbaugh on the work to be performed in fixed assets at Saginaw.	1.1			A1
Imberger	Guido	GI	Senior Manager	11/16/2006	Reviewing of accounts Payable accounts at Saginaw to identify non reconciled accounts prepared by shared Service Center.	1.3			A1
Imberger	Guido	GI	Senior Manager	11/16/2006	Discussion with J. Henning and S. Sheckell regarding the strategy to adjust and finalize the interim audit at Saginaw.	1.3			A1
Imberger	Guido	GI	Senior Manager	11/16/2006	Reviewing support for accruals, mainly tax accruals and asset retirement obligation at Saginaw.	2.1			A1
Kearns	Matthew R.	MRK	Senior	11/16/2006	AHG - Reviewing interim work performed by E&Y personnel	3.3			A1
Kearns	Matthew R.	MRK	Senior	11/16/2006	E&C - Reviewing worked performed by E&Y staff members	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Review of AWS planning steps for completeness.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Preparation conference call with M. Boehm, E. Marold, A. Jackson, M. McWhorter and E&S PC&L to discuss the accounting for E&S inventory reserves.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Conference call with M. Boehm, E. Marold, A. Jackson, M. McWhorter and E&S PC&L to discuss the accounting for E&S inventory reserves.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Status discussion with E&Y France.	0.6			A1

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Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Review of the latest tax scoping document.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Meeting with D. Kelly, L. DeMers and J. Hegelmann to discuss the tax audit program and budget.	1.7			A1
Marold	Erick W.	EWM	Senior	11/16/2006	Corporate - Met with L. Schwandt to discuss the procedures to be performed for Accrued Liabilities and Other Assets.	2.1			A1
Marold	Erick W.	EWM	Senior	11/16/2006	Corporate - Review of debt covenant calculation and supporting documentation.	2.2			A1
Marold	Erick W.	EWM	Senior	11/16/2006	E&S - Detail reviewed the A/R Confirmation procedures performed by L. Powers	1.3			A1
Marold	Erick W.	EWM	Senior	11/16/2006	E&S - Detail reviewed the A/R reserve procedures performed by K. Barwin.	2.7			A1
Miller	Nicholas S.	NSM	Manager	11/16/2006	Corporate - Time spent walking J. Simpson through the warranty reserve calculation.	0.4			A1
Miller	Nicholas S.	NSM	Manager	11/16/2006	Corporate - Meeting with R. Reimink to discuss warranty reserves.	1.0			A1
Miller	Nicholas S.	NSM	Manager	11/16/2006	Meeting with M. Hatzfeld, G. Imberger, J. Harbaugh, E. Simpson and M. Kearns to discuss payables and ACS related controls.	1.0			A1
Miller	Nicholas S.	NSM	Manager	11/16/2006	Documentation of AP controls and where the AP reconciliations occur in order to communicate to M. Hatzfeld.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	11/16/2006	Corporate-Performed test of controls for the union training fund accrual process.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	11/16/2006	Corporate-Documented test of controls for the union training fund accrual.	3.4			A1
Nicol	Jeremy M.	JMN	Staff	11/16/2006	T&I-Met with R. Burrell regarding expenditure cycle testing.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	11/16/2006	T&I-Documented test of controls for the expenditure cycle.	1.7			A1
Pacella	Shannon M.	SMP	Manager	11/16/2006	Correspondence with J. Simpson re: status of TSRS testing procedures, status on critical report testing.	0.4			A1
Saimoua	Omar Issam	OIS	Staff	11/16/2006	E&C - Performed substantive audit procedures on accounts payable.	4.3			A1
Saimoua	Omar Issam	OIS	Staff	11/16/2006	E&C - Performed a review of the Hourly employee support documents.	4.7			A1

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Saimoua	Omar Issam	OIS	Staff	11/16/2006	E&S - Assist K. Barwin prepare the PBC list for Fixed Assets.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	11/16/2006	Corporate Interim-Documented Accrued Liability workpapers and determined additional information required.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	11/16/2006	Corporate Interim-Documented Prepaid workpapers and determined additional information required.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	11/16/2006	Corporate Interim-Documented Debt workpapers for updated information received regarding the loan agreement and borrowing base certificates.	5.5			A1
Sheckell	Steven F.	SFS	Partner	11/16/2006	Review Saginaw interim status update with team	0.7			A1
Sheckell	Steven F.	SFS	Partner	11/16/2006	Review Q3 tax memo and audit program	1.6			A1
Simpson	Emma-Rose S.	ESS	Staff	11/16/2006	ACS - Ensured all evidence was signed off appropriately.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/16/2006	Met with J. Harbaugh to discuss ACS open items and to do's	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/16/2006	ACS - Participated in AP update meeting with M. Hatzfeld.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	11/16/2006	Reviewed progress with ACS workplan with J. Harbaugh	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	11/16/2006	ACS - Obtained corporate account responsibility TB and cross-referenced with the trial balance to select accrual accounts for further review.	3.1			A1
Simpson	Jamie	JS	Senior Manager	11/16/2006	Discussion with N. Miller and K. Horner regarding corporate IBNR warranty reserve.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/16/2006	Meeting with J. Demarco and N. Yang to discuss pension participant data sample selections from SAP HR.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/16/2006	Time spent creating sync file for Dayton AWS.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/16/2006	Meeting with A. Bianco and S. Pacella to discuss SOD status.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/16/2006	Discussion with E. Marold regarding 15 key control testing approach.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/16/2006	Discussion with J. Henning regarding 15 key control testing strategy.	0.4			A1

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Stille	Mark Jacob	MJS	Senior	11/16/2006	Documentation of walkthroughs of Workstream application.	2.1			A1
Tanner	Andrew J.	AJT	Senior Manager	11/16/2006	Review of SAP CAAT workpapers	1.5			A1
Yang	Jinglu	JY	Senior	11/16/2006	Discussed Prepaid expenses issues with M. Boehm	0.7			A1
Yang	Jinglu	JY	Senior	11/16/2006	Meeting with J. Demarco and T. Schalkwyk on Pension test	1.1			A1
Yang	Jinglu	JY	Senior	11/16/2006	Discussed cash issues with B. Doston	1.6			A1
Yang	Jinglu	JY	Senior	11/16/2006	Reviewed Cash receipt and Disbursement TOC procedure in AWS	2.1			A1
Yang	Jinglu	JY	Senior	11/16/2006	Reviewed Prepaid Expenses workpapers.	2.5			A1
Asher	Kevin F.	KFA	Partner	11/17/2006	Update meeting with S. Sheckell on audit risk areas.	1.1			A1
Barwin	Kristen N.	KNB	Staff	11/17/2006	E&S- Review inventory slides for meeting with C. Fenton, C. Riedl, E. Marold, M. Boehm	0.4			A1
Barwin	Kristen N.	KNB	Staff	11/17/2006	E&S- Clear review notes related to Allowance for Doubtful accounts	1.5			A1
Barwin	Kristen N.	KNB	Staff	11/17/2006	E&S- Review contracts to verify non-recurring engineering costs are not reimbursable	1.6			A1
Barwin	Kristen N.	KNB	Staff	11/17/2006	E&S - Cleared review notes from E. Marold for Allowance for doubtful accounts	3.2			A1
Boehm	Michael J.	MJB	Manager	11/17/2006	ACS Interim - Reviewed correspondence regarding responsibilities of ACS team versus divisional teams.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/17/2006	Corporate Interim - Discussed debt compliance calculations with L. Schwandt.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/17/2006	Corporate Interim - Met with N. Yang to discuss sampling of pension participants.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/17/2006	DPSS Interim - Open items discussion with R. Nedadur	0.2			A1
Boehm	Michael J.	MJB	Manager	11/17/2006	DPSS Interim - Discussed E&O reserve calculations and review notes with E.R. Simpson and J. Harbaugh.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/17/2006	Met with E.R. Simpson regarding preparation of entity level documentation.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/17/2006	Met with A. Krabill and S. Sheckell to discuss eTBR and Hyperion reconciliations and ITGC's.	0.7			A1

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Boehm	Michael J.	MJB	Manager	11/17/2006	Met with D. Bayles and M. Whiteman to discuss eTBR and Hyperion data transfers.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	11/17/2006	Steering-Call with B. Krausenak to discuss an issue regarding physical inventory cut off.	0.4			A1
Craig	Tashawna N.	TNC	Staff	11/17/2006	Met with G. Imberger and J. Harbaugh to discuss status of interim testing of Accounts Payable for the Saginaw Division	0.4			A1
Craig	Tashawna N.	TNC	Staff	11/17/2006	Prepared workpapers for interim testing of fixed assets for the Saginaw Division	2.8			A1
DeMers	Laurie A.	LAD	Senior Manager	11/17/2006	Write review notes and revisions to proposed workplan for J. Hegelmann.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	11/17/2006	Update workprogram and budget and provide to A. Krabill for discussion.	1.4			A1
DeMers	Laurie A.	LAD	Senior Manager	11/17/2006	Compare proposed workplan to income tax audit procedures checklist.	1.7			A1
DeMers	Laurie A.	LAD	Senior Manager	11/17/2006	Meeting with J. Hegelmann and C. Smith, to integrate this new staff into our engagement.	1.8			A1
Harbaugh	James M.	JMH	Senior	11/17/2006	ACS - Coordination with A. Hier regarding CAAT on AP data file.	0.8			A1
Harbaugh	James M.	JMH	Senior	11/17/2006	DPSS - Contacting DPSS to request open items.	0.6			A1
Harbaugh	James M.	JMH	Senior	11/17/2006	DPSS - Meeting with M. Boehm to discuss E&O testing	0.6			A1
Harbaugh	James M.	JMH	Senior	11/17/2006	DPSS - Discussing worksteps for E&O testing with E. Simpson.	1.1			A1
Harbaugh	James M.	JMH	Senior	11/17/2006	Steering - Meeting with S. Craig to update status of Fixed Asset testing.	1.2			A1
Harbaugh	James M.	JMH	Senior	11/17/2006	Steering - Meeting with G. Imberger to discuss accrual testing issues.	1.9			A1
Harbaugh	James M.	JMH	Senior	11/17/2006	Steering - Performing testing over accruals.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/17/2006	Call with J. Perkins for purposes of providing audit status update.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Preparation of email to J. Beckman and S. Reddy re: input on budget amount for SALT work at year end	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Planning - start year end administration file	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Q3 - Send revised tax summary memo to C. Tosto.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Get C. Smith acclimated to Delphi workspace	0.2			A1

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Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Review edits to audit workplan with L. DeMers.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Planning - update audit scope list	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Q3 - Review e-mails and print attachments received from J. Erickson and R. Patel relating to Q3 documentation not yet received.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Budget discussion with L. DeMers.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Work on updating audit plan and budget	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Q3 - Revisions to tax summary memo for comments received from audit team	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	Meet with C. Smith and L. DeMers to discuss year-end audit responsibilities and timing.	2.1			A1
Horner	Kevin John	KJH	Staff	11/17/2006	Corporate Interim: answered questions from J. Nicol relating to adjusting entry made for accrued professional fees	0.2			A1
Horner	Kevin John	KJH	Staff	11/17/2006	Corporate Interim: discussion with M. Boehm, Manager, relating to warranty reserve calculated at DPSS which was part of corporate warranty reserve calculation	0.2			A1
Horner	Kevin John	KJH	Staff	11/17/2006	Corporate Interim: meeting with N. Miller to discuss corporate areas I will be working on in the future	0.2			A1
Horner	Kevin John	KJH	Staff	11/17/2006	Corporate Interim: updated sign-offs in AWS file relating to completed worksteps for warranty reserve interim procedures	0.6			A1
Horner	Kevin John	KJH	Staff	11/17/2006	Corporate Interim: pulled warranty expense by Division from Hyperion for warranty expense analysis requested by N. Miller	0.9			A1
Horner	Kevin John	KJH	Staff	11/17/2006	Corporate Interim: completed warranty reserve interim memo for our substantive testing	2.6			A1
Horner	Kevin John	KJH	Staff	11/17/2006	Corporate Interim: created warranty expense analysis per the request of N. Miller.	2.6			A1
Imberger	Guido	GI	Senior Manager	11/17/2006	Review of information received regarding holdback accruals at Saginaw.	0.2			A1
Imberger	Guido	GI	Senior Manager	11/17/2006	Saginaw - Reviewing other accrual workpapers and investigate fluctuations.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/17/2006	Saginaw - Reviewing accounts payable and investigate support for significant components as well as reviewing the ACS dacor to DGL reconciliation.	2.7			A1
Kearns	Matthew R.	MRK	Senior	11/17/2006	E&C - Meeting with J. Brooks to discuss 2006 warranty claims	1.1			A1
Kearns	Matthew R.	MRK	Senior	11/17/2006	E&C - Auditing warranty reserve balance for interim audit procedures	2.3			A1
Kearns	Matthew R.	MRK	Senior	11/17/2006	E&C - Reviewing work performed by E&Y staff personnel regarding interim procedures	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Meeting with D. Bayles, J. Volek, M. Boehm and E. Marold to discuss IT controls over Hyperion and ETBR as well as the reconciliation process of ledgers to ETBR.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Working on the details for the European closing meeting.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Responses to the Luxembourg statutory audit questions.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Finalization of the European Closing meeting slides.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Meeting with P. Brusate and A. Kulikowski to discuss edits to the most recent version of the 3rd quarter 10-Q.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Discussions with L. DeMers regarding tax work to be performed in the next month.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Review of the revised audit program.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/17/2006	Status update with S. Sheckell regarding various corporate topics.	0.8			A1
Marold	Erick W.	EWM	Senior	11/17/2006	Corporate - Reviewed the Q3 bankruptcy court approval for the KECP.	1.1			A1
Marold	Erick W.	EWM	Senior	11/17/2006	E&S - Review of Fixed Asset request list.	0.8			A1
Marold	Erick W.	EWM	Senior	11/17/2006	Met with D. Bayles, A. Krabill, M. Boehm, J. Volek to discuss trial balance submission controls.	1.6			A1
Miller	Nicholas S.	NSM	Manager	11/17/2006	Corporate - Meeting with J. Nicol to discuss the incentive comp accrual.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	11/17/2006	Corporate - Review of the investment policy to determine the Company's procedures for reviewing non consolidated JV's for impairment.	0.6			A1
Miller	Nicholas S.	NSM	Manager	11/17/2006	Corporate - Meetings with B. Murray to discuss the process for developing the warranty reserve.	1.5			A1
Nicol	Jeremy M.	JMN	Staff	11/17/2006	Corporate-Met with S. Kappler regarding Key Employee Compensation.	1.0			A1
Nicol	Jeremy M.	JMN	Staff	11/17/2006	Corporate-Performed interim testing for union training fund accrual.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	11/17/2006	Corporate-Review Key Employee Compensation walkthroughs and documentation.	1.8			A1
Nicol	Jeremy M.	JMN	Staff	11/17/2006	Corporate-Performed interim testing for Key Employee Compensation.	3.4			A1
Pacella	Shannon M.	SMP	Manager	11/17/2006	Call with M. Boehm and A. Krabill to discuss ETBR and Hyperion data flow and manual reconciliation processes.	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	11/17/2006	AHG - Performed procedures (independent testing on inventory cycle)	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/17/2006	AHG - Performed independent testing procedures relating to the FSCP.	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/17/2006	AHG - Discussed controls with G. Anderson & B. Schulze.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/17/2006	AHG - Followed-up on status of sample selections as well as clarifying questions regarding sample selections.	0.8			A1
Saimoua	Omar Issam	OIS	Staff	11/17/2006	E&C - Reviewed the accounts receivable open items and discussed with M. Adams accordingly.	3.6			A1
Saimoua	Omar Issam	OIS	Staff	11/17/2006	E&C - Performed substantive audit procedures on the accounts receivable area.	4.4			A1
Schwandt	Lisa N.	LNS	Staff	11/17/2006	Corporate Interim-Met with G. Dantzler, J. Lamb, and K. Schaefer to discuss additional supporting information required for Prepaid workpapers.	0.7			A1

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Schwandt	Lisa N.	LNS	Staff	11/17/2006	Corporate Interim-Met with B. Smith, M. Fraylick, and M. Gunkelman to discuss getting supporting documentation regarding Debt workpapers.	1.0			A1
Schwandt	Lisa N.	LNS	Staff	11/17/2006	Corporate Interim-Preparing Bank confirmation templates and spreadsheets.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	11/17/2006	Corporate Interim-Updated Debt workpapers for information received from meeting with M. Fraylick, B. Smith, and M. Gunkelman.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	11/17/2006	Corporate Interim-Updated Prepaid workpapers for information received from meeting with K. Schaefer, J. Lamb, and G. Dantzler.	2.8			A1
Sheckell	Steven F.	SFS	Partner	11/17/2006	Review IBNR warranty calculation	1.2			A1
Sheckell	Steven F.	SFS	Partner	11/17/2006	Review slides for Europe closing meetings	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/17/2006	Followed-up on DPSS review notes.	3.3			A1
Simpson	Emma-Rose S.	ESS	Staff	11/17/2006	Prepared corporate controls at entity level binder.	4.2			A1
Simpson	Jamie	JS	Senior Manager	11/17/2006	Review of pension participant data files sent by J. Demarco.	0.3			A1
Smith	Carolyn E.	CES	Staff	11/17/2006	404 - Reconciled PBC CF to Summary Issues Matrix	0.4			A1
Smith	Carolyn E.	CES	Staff	11/17/2006	404 - Received instruction from J. Hegelmann.	0.6			A1
Smith	Carolyn E.	CES	Staff	11/17/2006	404/YE - Meeting with L. DeMers and J. Hegelmann regarding timing and planning.	2.1			A1
Smith	Carolyn E.	CES	Staff	11/17/2006	404 - Reviewed documentation (CF/Issue Matrix/Narrative) from prior period audits	3.4			A1
Stille	Mark Jacob	MJS	Senior	11/17/2006	Time spent modifying HR Salary E&S file for Workstream logical access testing.	0.9			A1
Stille	Mark Jacob	MJS	Senior	11/17/2006	Time spent obtaining files from P. Long and forwarding to E&Y Mexico contact (S. Marqueta) through Parcel Post.	0.8			A1
Stille	Mark Jacob	MJS	Senior	11/17/2006	Review of GM program change testing selection and discussion with S. Pacella.	1.3			A1
Tanner	Andrew J.	AJT	Senior Manager	11/17/2006	Review of SAP CAAT workpapers	1.3			A1
Yang	Jinglu	JY	Senior	11/17/2006	Prepared pension participant test samples	0.9			A1
Yang	Jinglu	JY	Senior	11/17/2006	Discussed Prepaid Expenses issues with L. Schwandt	1.2			A1

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Yang	Jinglu	JY	Senior	11/17/2006	Reviewed Bank reconciliations provided by B. Doston	1.9			A1
Imberger	Guido	GI	Senior Manager	11/18/2006	Review and prepare workpapers for AP Saginaw.	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	11/19/2006	Worked on inventory reserve memo for AHG including the Productive/ Non-productive and LCM analysis.	0.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/19/2006	Worked on inventory reserve memo for E&C, including the Productive/ Non-productive and LCM analysis.	1.4			A1
Saimoua	Omar Issam	OIS	Staff	11/19/2006	E&C - Cleared some open items for the fixed asset process.	3.1			A1
Simpson	Jamie	JS	Senior Manager	11/19/2006	Review of email from E&Y China regarding revenue recognition memo at Packard.	0.6			A1
Barber	Keith A.	KAB	Senior	11/20/2006	SAP/JE - Data extraction for Company Code 7020 for periods 6-10.	1.8			A1
Barber	Keith A.	KAB	Senior	11/20/2006	SAP/JE - Data extraction for Company Code 7100 for periods 6-10.	1.8			A1
Barber	Keith A.	KAB	Senior	11/20/2006	SAP/JE - Setup of Direct Link to create data files for JE analysis.	2.1			A1
Barber	Keith A.	KAB	Senior	11/20/2006	SAP/JE - Data extraction for Company Code 7100 for periods 1-6.	2.3			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	Corporate Interim - Provided J. Henning the Delphi asset impairment policy.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	Corporate Interim - Coordination of pension participant data testing with J. Delmarco, J. Simpson, and N. Yang.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	Corporate Interim - Met with R. Reimink regarding Minority Interest adjustment in Q3 2006.	1.2			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	DPSS Interim - Discussed follow-up procedures related to Cuneo E&O reserve with E.R. Simpson and J. Harbaugh.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	DPSS Interim - Review of XM Subsidy Receivable workpapers	1.6			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	E&S Interim - Reviewed procedures to be completed by K. Barwin in Kokomo the week of 11/27.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	E&S Interim - Reviewed fixed asset PBC list and discussed with E. Marold.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/20/2006	Reviewed draft entity level control workplan	0.6			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	Review of entity level documentation provided by M. Fawcett.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	Quarterly Review - Discussed cash flow statement with M. Kearns and A. Krabill.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/20/2006	Quarterly Review - Review of cash flow statement and footnote supporting documentation.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	11/20/2006	Steering-Discussed interim open items with G. Imberger.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/20/2006	Steering-Discussed open items regarding fixed assets with J. Harbaugh.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/20/2006	Steering--Performed interim procedures relating to accounts receivable.	1.9			A1
Chamarro	Destiny D.	DDC	Staff	11/20/2006	Steering-Performed interim procedures relating to inventory.	2.2			A1
Chamarro	Destiny D.	DDC	Staff	11/20/2006	Steering-Performed interim procedures for fixed assets.	3.8			A1
DeMers	Laurie A.	LAD	Senior Manager	11/20/2006	Conference call with C. Tosto regarding tax Q3 summary review memo.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	11/20/2006	Conference call with C. Tosto to discuss tax budget, workplan meetings client meeting regarding revisions to control framework on Nov. 16, 2006	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	11/20/2006	Discussions with J. Hegelmann regarding final Q3 tax summary review memo revisions.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	11/20/2006	Prepare budget and workplan revisions based upon previous meetings and send to E&Y internal tax team and A. Krabill.	1.7			A1
Harbaugh	James M.	JMH	Senior	11/20/2006	ACS - Coordination with D. Lydek regarding CAAT procedures on AP	2.1			A1
Harbaugh	James M.	JMH	Senior	11/20/2006	Steering - Meeting with G. Imberger regarding testing accruals	1.3			A1
Harbaugh	James M.	JMH	Senior	11/20/2006	Steering - Reviewing interim procedures over fixed assets	4.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/20/2006	Review of Bad Debt reserve analyses for AHG.	1.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/20/2006	Review of interim LCM analyses for AHG.	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/20/2006	Review of E&O analyses for AHG.	2.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	404 - Send process comment documents to C. Smith for use in documenting client changes in process	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Send finalized audit work plan with budget to L. DeMers.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Q3 - Questions regarding Q3 tax summary memo addressed to A. Krabill.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Q3 - Send C. Tosto tax expense variance explanations received from J. Erickson.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Q3 - schedule time to meet with C. Plummer to discuss variance analysis of tax expense.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Revisions to audit scope list	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Discuss audit workplan changes with L. DeMers.	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Answer questions posed by L. DeMers and C. Tosto re: figures used in budget preparation and information used on audit scope list	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Finalize budget amount on audit workplan	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Q3 - Revisions to Q3 tax summary memo	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Q3 - Discussion of issues associated with Q3 tax summary memo edits made by audit with L. DeMers.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Q3 - Replace draft workpapers received in Q3 with final documents received from C. Plummer, R. Patel and J. Erickson.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	Update audit workplan	1.4			A1
Imberger	Guido	GI	Senior Manager	11/20/2006	Saginaw - Prepare to do lists for Staff and check open item list accordingly.	1.0			A1
Imberger	Guido	GI	Senior Manager	11/20/2006	Saginaw - Inquiry with B. Kilgore regarding accounts payable content and fluctuations.	0.8			A1
Imberger	Guido	GI	Senior Manager	11/20/2006	Saginaw - Updating working papers based on inquiry with B. Kilgore regarding accounts payable content and fluctuations.	1.3			A1
Kearns	Matthew R.	MRK	Senior	11/20/2006	E&C - Meeting with J. Brooks to discuss warranty issues as part of interim audit procedures	0.7			A1
Kearns	Matthew R.	MRK	Senior	11/20/2006	E&C - Auditing warranty reserve balance as part of interim procedures	2.2			A1

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Kearns	Matthew R.	MRK	Senior	11/20/2006	E&C - Reviewing internal control testing work performed by E&Y personnel	2.3			A1
Kearns	Matthew R.	MRK	Senior	11/20/2006	E&C - Reviewing interim audit work performed by E&Y personnel	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Preparation of slides for the controllers conference.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Meeting with D. Bayles to discuss auditing of ledger to Hyperion reconciliation.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Preparation for the European Closing meetings.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Review of view 6a for the corporate audit.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Discussion with L. DeMers to discuss the consolidated tax audit program.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Conference call with S. Sheckell and J. Henning to discuss presentation to be prepared for December 1st presentation at the worldwide controllers conference.	0.6			A1
Marold	Erick W.	EWM	Senior	11/20/2006	Corporate - Reviewed AWS worksteps related to cash receipts and cash disbursements and compared the steps to the client assistance request.	1.2			A1
Marold	Erick W.	EWM	Senior	11/20/2006	E&S - Prepared a summary memo outlining the A/R confirmation procedures and results.	0.8			A1
Marold	Erick W.	EWM	Senior	11/20/2006	E&S - Prepared a client assistance request related to fixed assets.	1.1			A1
Marold	Erick W.	EWM	Senior	11/20/2006	E&S - Summarized items to be completed by K. Barwin while in Kokomo the week of 11/25/06.	1.4			A1
Marold	Erick W.	EWM	Senior	11/20/2006	E&S - Reviewed Q3 journal entry detail related to the E&S division.	1.6			A1
Marold	Erick W.	EWM	Senior	11/20/2006	E&S - Detail reviewed the A/R confirmation workpapers.	2.1			A1
Miller	Nicholas S.	NSM	Manager	11/20/2006	T&I - Review of E&Y tests of controls over the inventory process.	0.5			A1
Miller	Nicholas S.	NSM	Manager	11/20/2006	T&I - Review of inventory controls work.	3.2			A1
Miller	Nicholas S.	NSM	Manager	11/20/2006	T&I - Review of inventory physical tie-out.	3.3			A1
Nicol	Jeremy M.	JMN	Staff	11/20/2006	Corporate-Met with M. Swastek regarding Key Employee Compensation Accrual.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	11/20/2006	Corporate-Documented interim testing for union training fund accruals.	2.6			A1
Nicol	Jeremy M.	JMN	Staff	11/20/2006	Corporate-Documented interim testing for Key Employee Compensation Accrual.	2.8			A1
Nicol	Jeremy M.	JMN	Staff	11/20/2006	Corporate-Performed interim testing for Key Employee Compensation.	3.1			A1
Pacella	Shannon M.	SMP	Manager	11/20/2006	Performed mapping to identify SAP instances being used for all statutory locations.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/20/2006	AHG - Meeting with M. Kokic to go through the LCM, indirect & direct inventory reserves as of 9/30/2006.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/20/2006	E&C - Met with M. Kloss to go through the open items for the RM price test.	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/20/2006	Performed an inventory reserve comparison between 12/31/2005 and 9/30/2006 for the E&C division for productive and non-productive inventory.	5.2			A1
Saimoua	Omar Issam	OIS	Staff	11/20/2006	E&C - Met with M. Adams to discuss the Accounts Payable Reconciliations and gained an understanding of the reconciliations.	4.3			A1
Saimoua	Omar Issam	OIS	Staff	11/20/2006	E&C - Prepared a list of reconciling items for which a further review is needed and forwarded the list to M. Adams to obtain supporting documents.	4.7			A1
Schwandt	Lisa N.	LNS	Staff	11/20/2006	Corporate Interim-Meeting with J. Lamb and K. Coleman to discuss Accrued Liability and Prepaid accounts.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	11/20/2006	Corporate Interim-Updated workpapers in Accrued Liabilities and Prepaid accounts to reflect information received from meeting with J. Lamb and K. Coleman.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	11/20/2006	E&S Interim-Performed cutoff procedures for Delnosa and Rimir Mexican Plants.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	11/20/2006	Prepared PowerPoint Agenda for the E&Y Observation meeting on December 1, 2006.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	11/20/2006	Quarterly Review-Created a Legend for the 8K Binder, printed newly released 8K's, and read and signed off on all 8K's in the binder.	4.0			A1
Sheckell	Steven F.	SFS	Partner	11/20/2006	International coordination	0.6			A1

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Sheckell	Steven F.	SFS	Partner	11/20/2006	Preparation for presentation to the controller's community	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	11/20/2006	Discussed status of ACS payroll testing with J. Harbaugh.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	11/20/2006	ACS - Followed-up and met with J. Lamb regarding payroll accruals.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	11/20/2006	Followed-up on DPSS Cuneo reserve open items.	2.2			A1
Simpson	Emma-Rose S.	ESS	Staff	11/20/2006	Added assertions to the income tax worksteps.	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	11/20/2006	Added tax worksteps to Corporate AWS file.	2.1			A1
Smith	Carolyn E.	CES	Staff	11/20/2006	404 - Meeting with C. Plummer to obtain timeline for missing information	0.3			A1
Smith	Carolyn E.	CES	Staff	11/20/2006	404 - Meeting with J. Hegelmann to discuss PBC materials and plan for week	0.6			A1
Smith	Carolyn E.	CES	Staff	11/20/2006	404 - Review of two SFM's provided by L. DeMers.	1.2			A1
Tosto	Cathy I.	CIT	Partner	11/20/2006	Review email on Qtrly variation analysis	0.2			A1
Tosto	Cathy I.	CIT	Partner	11/20/2006	Review email with budget information and compare to earlier versions	0.4			A1
Tosto	Cathy I.	CIT	Partner	11/20/2006	Discuss with L. DeMers the budget and in scope countries	0.6			A1
Tosto	Cathy I.	CIT	Partner	11/20/2006	Review 3Q SRM and respond accordingly.	0.6			A1
Yang	Jinglu	JY	Senior	11/20/2006	Discussion with B. Doston on cash & bank issue.	1.6			A1
Yang	Jinglu	JY	Senior	11/20/2006	Worked on prepaid expenses issues.	2.3			A1
Yang	Jinglu	JY	Senior	11/20/2006	Review the cash & bank audit program.	4.1			A1
Aquino	Heather	HRA	Client	11/21/2006	Log in Delphi Australia - C1 & C13 per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Serving Associate	11/21/2006	Verified Australia GFIS code per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client	11/21/2006	Correspondence with A. Krabill regarding E&Y Observation 1 Dec 2006.ppt.	0.1			A1
Aquino	Heather	HRA	Serving Associate	11/21/2006	Correspondence with K. Barber and M. Sakowski regarding Updated MAC Address.	0.1			A1
Aquino	Heather	HRA	Client	11/21/2006	Correspondence with M. Sakowski and N. Yang regarding E&Y New MAC Address.	0.2			A1
Aquino	Heather	HRA	Serving Associate	11/21/2006					

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with M. Sakowski regarding meeting coordination.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with France regarding pre-approval template per D. Kelley.	0.1			A1
Asher	Kevin F.	KFA	Partner	11/21/2006	Preparation for international closing conferences	1.5			A1
Asher	Kevin F.	KFA	Partner	11/21/2006	Review of audit planning and interim audit status	1.5			A1
Asher	Kevin F.	KFA	Partner	11/21/2006	Review of planning documentation	3.5			A1
Barber	Keith A.	KAB	Senior	11/21/2006	SAP/JE - Data extraction for Company Code 7430 for periods 6-10.	1.8			A1
Barber	Keith A.	KAB	Senior	11/21/2006	SAP/JE - Data extraction for Company Code 1030 for periods 1-6.	2.2			A1
Barber	Keith A.	KAB	Senior	11/21/2006	SAP/JE - Data extraction for Company Code 7020 for periods 1-6.	2.3			A1
Barber	Keith A.	KAB	Senior	11/21/2006	SAP/JE - Data extraction for Company Code 7430 for periods 1-6.	2.3			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Corporate Interim - Discussed cash confirmation procedures with L. Schwandt.	0.1			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Corporate Interim - Completed documentation of minority interest adjustment.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Corporate Interim - Returned treasury management TOC testing workpapers to M. Faucett.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Corporate Interim - Discussed cash and pension testing with N. Yang.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Corporate Interim - Coordination of pension participant testing with J. Demarco.	0.6			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Corporate Interim - Review of test of control program and client assistance listing related to cash procedures.	1.6			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	E&S Interim - Discussed Opel warranty and related correspondence from B. Dockemeyer with E. Marold.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	E&S Interim - Review of E&S Warranty workpaper documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Provided ICFC to K. Asher.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/21/2006	Quarterly Review - Assisted S. Sheckell in review of the minority interest Q3 workpapers.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	Quarterly Review - Discussed significant reserve analytics with S. Sheckell.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/21/2006	TSRS Coordination - Reviewed Hyperion substantive test program provided by C. Peterson.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering-performed interim procedures for prepaid assets.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering-Meet with B. Prueter to discuss open items relating to interim testing.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering-Meet with P. O'Bee to discuss several issues regarding fixed assets.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering- Travel time to Saginaw to perform interim procedures.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering-Performed interim procedures for inventory,	1.1			A1
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering-Performed interim procedures relating to accounts receivable.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering-Completed interim work relating to fixed assets.	6.1			A1
DeMers	Laurie A.	LAD	Senior Manager	11/21/2006	Meeting with B. Sparks to discuss how non-U.S. trial balance numbers relate to legal entities and confirm tax filing (consol versus separate) in non-U.S. locations for purposes of determining scope.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	11/21/2006	Conference call with D. Kelley, C. Tosto, J. Hegelmann, and C. Smith to discuss revisions to tax YE workplan and discussions regarding budget and revisions.	1.3			A1
Harbaugh	James M.	JMH	Senior	11/21/2006	Steering - Answering questions from E. Simpson regarding AR procedures	1.1			A1
Harbaugh	James M.	JMH	Senior	11/21/2006	Steering - Reviewing Independent test of controls over employee cost cycle	1.1			A1
Harbaugh	James M.	JMH	Senior	11/21/2006	Steering - Answering questions from D. Chamarro about Fixed assets substantive testing	1.3			A1
Harbaugh	James M.	JMH	Senior	11/21/2006	Steering - Reviewing independent test of controls for Expenditures	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Harbaugh	James M.	JMH	Senior	11/21/2006	Steering - Reviewing independent tests of controls for Fixed Assets	2.1			A1
Harbaugh	James M.	JMH	Senior	11/21/2006	Steering - Reviewing Independent test of controls for Inventory	2.3			A1
Harbaugh	James M.	JMH	Senior	11/21/2006	Steering - Reviewing Independent test of controls for Revenues	2.4			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/21/2006	Conversation with A. Renaud to understand the status of her transfer from E&C, roles and responsibilities in the context of SOX/LOA. (Change in internal control structure).	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/21/2006	Correspondence with G. Anderson to discuss status of PBC list.	1.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/21/2006	Review of Planning AWS steps.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/21/2006	Review of Activities 9/10 in AWS.	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/21/2006	Review of warranty analysis for Q3 and substantive audit support.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/21/2006	Review of AWS planning steps.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/21/2006	Review of activities 9/10.	1.6			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Attempt correspondence with M. Lewis re: Non-U.S. tax returns tie trial balances to tax returns	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Send M. Lewis listing of in-scope countries and assumptions used to develop list for her review and confirmations on assumptions	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Send billing summary details to C. Tosto to review actual time incurred stated on budget	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Send revised audit plan and budget to C. Tosto, D. Kelley, L. DeMers & C. Smith.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Call with M. Lewis re: confirmation of assumptions on audit scope list	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Summarize October and September billing information to determine actual expense by category for budget purposes.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Work on formatting audit scope list	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Meet with B. Sparks, L. DeMers and C. Smith to discuss non-U.S. audit scope countries - which trial balances roll to which entities and which tax returns	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Review draft of audit scope list and compare to notes from meeting with B. Sparks.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Q3 - Meet with C. Plummer re: tax expense variance analysis	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Conference call with L. DeMers, C. Tosto, D. Kelley and C. Smith to discuss year-end audit plan and budget.	1.1			A1
Imberger	Guido	GI	Senior Manager	11/21/2006	Saginaw - Update open item list and status for the Partners.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/21/2006	Saginaw - Discussion with L. Irrer regarding the Core accruals documents provided (documentation error detected by E&Y which needed to be corrected in client's and our work papers).	0.4			A1
Imberger	Guido	GI	Senior Manager	11/21/2006	Discussion with B. Prueter, B. Krausneck and L. Briggs regarding potential control deficiency at Saginaw.	0.9			A1
Imberger	Guido	GI	Senior Manager	11/21/2006	Saginaw - Analysis of balances held for MI SBT and property tax.	0.7			A1
Imberger	Guido	GI	Senior Manager	11/21/2006	Saginaw - Discussion with L. Briggs regarding analysis of balances held for MI SBT and property tax.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/21/2006	Saginaw - Discussion with P. O'Bee regarding CWIP reconciliation, asset disposal process, "aging" CWIP and documentation in workpapers.	2.9			A1
Kearns	Matthew R.	MRK	Senior	11/21/2006	AHG - Reviewing SAS 65 work performed by E&Y personnel	3.3			A1
Kearns	Matthew R.	MRK	Senior	11/21/2006	E&C - Assisting E&Y staff members of E&C audit team with A/P interim audit procedures	1.2			A1
Kearns	Matthew R.	MRK	Senior	11/21/2006	E&C - Auditing warranty reserve balance as of 9.30.06	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Preparation of slides for controllers conference and review with K. Asher.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Preparation for Hyperion meeting.	0.4			A1

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Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Conference call with M. Boehm, J. Simpson and TSRS audit teams to discuss audit approach for Hyperion based on current findings.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Meeting with S. Kihn to discuss auditing various corporate accounts.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Addressing e-mails from E&Y Luxembourg team.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Preparation of materials for European closing meetings.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Review of revised tax audit plan and budget.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Meeting with J. Williams regarding tax process documentation and audit work to be completed in December relating to taxes.	0.8			A1
Lydek	Damian	DL	Staff	11/21/2006	ACS - Performing the Accounts Payable (AP) Computer Assisted Audit Technique (CAAT) procedures for Delphi using the reports from the AP system.	8.1			A1
Marold	Erick W.	EWM	Senior	11/21/2006	Corporate - Meeting with M. Swastek to outline requests for the annual incentive plan.	1.1			A1
Marold	Erick W.	EWM	Senior	11/21/2006	Corporate - Met with M. Gunkelman to discuss inputs into the global EBITDAR calculation required by the DIP financing arrangement.	1.1			A1
Marold	Erick W.	EWM	Senior	11/21/2006	Corporate - Met with J. Lamb to discuss accrued liabilities related to professional services.	1.3			A1
Marold	Erick W.	EWM	Senior	11/21/2006	International - Communication with E&Y Luxembourg regarding annual incentive payments to certain T&I employees.	1.1			A1
Marold	Erick W.	EWM	Senior	11/21/2006	Reviewed AWS View 6a with S. Sheckell.	1.3			A1
Marold	Erick W.	EWM	Senior	11/21/2006	Met with K. Barber to discuss problems with preliminary journal entry results.	1.4			A1
Miller	Nicholas S.	NSM	Manager	11/21/2006	Corporate - Communication with R. Reimink regarding the warranty reserves.	0.2			A1
Miller	Nicholas S.	NSM	Manager	11/21/2006	T&I - Close notes on the Expenditure cycle review.	0.2			A1
Miller	Nicholas S.	NSM	Manager	11/21/2006	T&I - Review of inventory tag control testing.	1.0			A1
Miller	Nicholas S.	NSM	Manager	11/21/2006	T&I - Review of inventory cut-off testing.	2.5			A1
Mullan	Scott C.	SCM	Senior	11/21/2006	Hyperion ITGC and App controls discussion	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Nicol	Jeremy M.	JMN	Staff	11/21/2006	Corporate-Documented interim accrual testing within AWS.	2.1			A1
Nicol	Jeremy M.	JMN	Staff	11/21/2006	T&I-Cleared review notes regarding expenditure cycle testing.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	11/21/2006	T&I-Performed inventory tie in procedures for different plants.	5.5			A1
Peterson	Christopher A.	CAP	Manager	11/21/2006	Discussion with K. Barber regarding CAAT issues and progress.	0.7			A1
Peterson	Christopher A.	CAP	Manager	11/21/2006	Research CAAT questions posed by E. Marold.	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/21/2006	Inventory Reserve - Activity 9- Gathered data for both cut-off dates 12/31/2005 and 9/30/2006 inventory reserve data and prepared an analytical review. (Data provided was incomplete and additional requests to get data was needed.)	4.6			A1
Saimoua	Omar Issam	OIS	Staff	11/21/2006	E&C - Cleared some open items relating to the Fixed Asset process.	4.5			A1
Saimoua	Omar Issam	OIS	Staff	11/21/2006	E&C - obtained supporting documents relating to the Accounts Receivable process and performed activity 9&10 procedures.	4.8			A1
Schwandt	Lisa N.	LNS	Staff	11/21/2006	Corporate Interim-Met with J. Lamb regarding Debt, Accrued Liability, and Prepaid workpapers and received thorough information regarding specific figures within the accounts.	0.7			A1
Schwandt	Lisa N.	LNS	Staff	11/21/2006	Corporate Interim-Audited Debt, Accrued Liability, and Prepaid workpapers once thorough information regarding the accounts was received.	3.2			A1
Schwandt	Lisa N.	LNS	Staff	11/21/2006	Corporate Interim-Updated Bank confirms for updated account information in preparation for disbursement to the client.	3.6			A1
Sheckell	Steven F.	SFS	Partner	11/21/2006	Review corporate planning documentation	3.3			A1
Sheckell	Steven F.	SFS	Partner	11/21/2006	Review staffing engagement levels for remainder of year	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	11/21/2006	Saginaw - Updated E-Lead with variance explanations	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	11/21/2006	Saginaw - Updated GLead with variance explanations	0.4			A1
Simpson	Emma-Rose S.	ESS	Staff	11/21/2006	Travel time to Saginaw, MI.	3.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Smith	Carolyn E.	CES	Staff	11/21/2006	404 - Meeting with J. Hegelmann and C. Plummer to discuss variance analysis for Q3.	0.6			A1
Smith	Carolyn E.	CES	Staff	11/21/2006	404/YE - Call w/C. Tosto, D. Kelley, L. DeMers, and J. Hegelmann to discuss budgeting for entire client project	1.1			A1
Tosto	Cathy I.	CIT	Partner	11/21/2006	Conference call with D. Kelley to review budget and scope of year-end work	1.0			A1
Yang	Jinglu	JY	Senior	11/21/2006	Discussion with M. Boehm on cash bank confirms.	0.6			A1
Yang	Jinglu	JY	Senior	11/21/2006	Discussed cash and bank issues with R. Hof.	1.2			A1
Yang	Jinglu	JY	Senior	11/21/2006	Worked on cash & bank confirm issues.	6.2			A1
Aquino	Heather	HRA	Client	11/22/2006	Coordination of retrieval of F-M AC book for example.	0.3			A1
Aquino	Heather	HRA	Serving Associate Client	11/22/2006	Review email regarding Delphi Automotive Systems (China) Holding Co pre-approval.	0.2			A1
Aquino	Heather	HRA	Serving Associate Client	11/22/2006	Correspondence with J. Simpson regarding AIMs deletes.	0.1			A1
Aquino	Heather	HRA	Serving Associate Client	11/22/2006	Correspondence with E.R. Simpson regarding Delphi contact (C. Rombaski).	0.2			A1
Aquino	Heather	HRA	Serving Associate Client	11/22/2006	Work on reasoning for AIMs deletes.	0.2			A1
Aquino	Heather	HRA	Serving Associate Client	11/22/2006	Preparation of expense mailer for engagement team.	0.3			A1
Aquino	Heather	HRA	Serving Associate Client	11/22/2006	Organization of Delphi files.	0.6			A1
Barber	Keith A.	KAB	Senior	11/22/2006	SAP/JE - Data extraction for Company Code 1030 for periods 6-10.	1.3			A1
Barber	Keith A.	KAB	Senior	11/22/2006	SAP/JE - Data extraction for Company Code 1080 for periods 6-10.	1.3			A1
Barber	Keith A.	KAB	Senior	11/22/2006	SAP/JE - Data extraction for Company Code 1080 for periods 1-6.	2.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/22/2006	Send revised audit scope list to L. DeMers and C. Tosto for review	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	11/22/2006	Update audit scope list to include comments provided by M. Lewis.	0.3			A1
Saimoua	Omar Issam	OIS	Staff	11/22/2006	Corporate - Performed audit work relating to the Impairment analysis worksheet.	3.7			A1
Saimoua	Omar Issam	OIS	Staff	11/22/2006	Corporate - Obtained support documents for the FAS 144 analysis and performed work on the analysis work papers.	4.3			A1
Simpson	Emma-Rose S.	ESS	Staff	11/22/2006	Saginaw - Completed initial procedures and summarized follow up for AR Alternative procedures	5.7			A1
Simpson	Emma-Rose S.	ESS	Staff	11/22/2006	Saginaw - Tested unit prices on purchase order sales transactions.	3.3			A1
Tosto	Cathy I.	CIT	Partner	11/22/2006	China pre-approval - review template and engagement letter and respond via email	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/26/2006	Work on total time by division through October 27th.	0.5			A1
Barwin	Kristen N.	KNB	Staff	11/26/2006	E&S - Travel time to Kokomo, IN.	4.5			A1
Henning	Jeffrey M.	JMH	Partner	11/26/2006	Review of B. Thelen risk assessment/ERM questionnaire	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Work on Delphi December 2006 AC Slides per J. Simpson.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Correspondence with J. Simpson regarding September 06 EXHIBIT D for time by division.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Correspondence with J. Simpson regarding total time by division through October 27th.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Correspondence with J. Simpson regarding Independence Confirms.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Correspondence with L. Schwandt regarding Hyperion maintenance.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Provide 404 deck per the request of J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Revisions to Country Contact List slides per A. Krabill.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Correspondence with J. Simpson regarding to-do's for staffing, international, pre-approval, etc.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Preparation of Country Contact List slides per A. Krabill.	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Miscellaneous activities such as providing assistance to engagement team.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Review Appendix A's for TSRS contact per S. Pacella.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Provide list of all TSRS contacts to S. Pacella.	0.8			A1
Asher	Kevin F.	KFA	Partner	11/27/2006	Preparation of the presentation for the controllers conference	1.2			A1
Asher	Kevin F.	KFA	Partner	11/27/2006	Preparation for the December Audit Committee meeting	1.7			A1
Asher	Kevin F.	KFA	Partner	11/27/2006	Review and management meetings regarding status and risk areas related to the audit	3.5			A1
Barber	Keith A.	KAB	Senior	11/27/2006	SAP/JE - Data extraction for Company Code 1810 for periods 1-10	1.6			A1
Barber	Keith A.	KAB	Senior	11/27/2006	SAP/JE - Data extraction for Company Code 2810 for periods 1-10	1.4			A1
Barber	Keith A.	KAB	Senior	11/27/2006	SAP/JE - Data extraction for Company Code 1030 for periods 1-10	1.9			A1
Barber	Keith A.	KAB	Senior	11/27/2006	SAP/JE - Data extraction for Company Code 2100 for periods 1-10	1.9			A1
Barber	Keith A.	KAB	Senior	11/27/2006	SAP/JE - Data extraction for Company Code 1220 for periods 1-10	2.2			A1
Barber	Keith A.	KAB	Senior	11/27/2006	SAP/JE - Data extraction for Company Code 1230 for periods 1-10	2.3			A1
Barwin	Kristen N.	KNB	Staff	11/27/2006	E&S - Discuss with M. Wilkes & C. Riedl documentation for inventory cycle counts	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/27/2006	E&S - Discuss open items with C. Riedl	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/27/2006	E&S - Discuss with R. Hoffmann fixed asset request list	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/27/2006	E&S - Reperform revenue control testing	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	11/27/2006	E&S - Discuss accounts receivable confirms and requests with G. Pham	2.2			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Corporate Interim - Coordination of cash confirmation procedures with R. Hof.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Corporate Interim - Modifications to cash open items request listing.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Corporate Interim - Discussed LSC procedures with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Corporate Interim - Discussed status of Corporate procedures with J. Simpson.	0.3			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Corporate Interim - Provided cash confirmations to T. Krause.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	DPSS Interim - Walked A. Krabill through DPSS interim workpaper documentation.	0.5			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	DPSS Interim - Preparation of workpapers for general review by A. Krabill.	0.7			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	DPSS Interim - Review of JE Testing	1.1			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	E&S Interim - Discussions with E. Marold regarding Honda, GM, and Ford warranty issues.	0.4			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	E&S Interim - Review of warranty workpaper documentation.	1.8			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Follow-up with C. Adams regarding Corporate Controls framework.	0.2			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Follow-up with Matt Faucett regarding inventory of SAS 70's	0.2			A1
Boehm	Michael J.	MJB	Manager	11/27/2006	Discussed open items in Corporate Framework with E. Marold.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Finalize non-U.S. scoping list with J. Hegelmann and provide to A. Krabill accordingly.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Review of TSRS CAAT procedures performed on electronic accounts payable files at 9/30/06, and agreement of output to company provided analysis/ reconciliations of trade accounts payable balances, and debit reserve calculations.	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	Answer questions for E&Y audit team re: property taxes and Michigan SBT - give brief overview on what to look for when auditing property tax or Michigan SBT	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	Review and discuss final audit scope list with L. DeMers to ensure all trial balances are properly rolled into correct tax filings.	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	Made additions and changes to audit scope list	1.2			A1
Henning	Jeffrey M.	JMH	Partner	11/27/2006	Review of Delphi Internal Audit Risk assessment methodology and ERM process with B. Thelen	1.8			A1
Henning	Jeffrey M.	JMH	Partner	11/27/2006	Preparation for bi weekly audit status update session with T. Timko, B. Thelen, and J. Williams.	0.4			A1
Henning	Jeffrey M.	JMH	Partner	11/27/2006	Attendance at bi weekly audit status update session with T. Timko, B. Thelen, and J. Williams	1.1			A1
Imberger	Guido	GI	Senior Manager	11/27/2006	Saginaw - discussion with K. Tau regarding status of interim work.	0.4			A1
Imberger	Guido	GI	Senior Manager	11/27/2006	Prepare paperwork and information to be provided to K. Tau for follow-up on the audit of Saginaw - Steering Division.	0.6			A1
Imberger	Guido	GI	Senior Manager	11/27/2006	Saginaw - Call with P. O'Bee and K. Tau regarding status and open items regarding Tooling.	0.9			A1
Imberger	Guido	GI	Senior Manager	11/27/2006	Saginaw - Review of information received for property taxes and MSBT.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	11/27/2006	Meeting with T. Timko, J. Williams, A. Brazier and S. Sheckell to discuss the materials we will be presenting at the controller conference this week.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/27/2006	Finalization of slides for Delphi controllers conferences.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/27/2006	Review of tax budget with S. Sheckell.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/27/2006	Tax status update meeting with J. Williams, J. Erickson, J. Hegelmann and L. Demers.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/27/2006	Review of tax audit program.	1.5			A1

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Lydek	Damian	DL	Staff	11/27/2006	ACS - Performing the Accounts Payable (AP) Computer Assisted Audit Technique (CAAT) procedures for Delphi using the reports from the AP system.	7.9			A1
Marold	Erick W.	EWM	Senior	11/27/2006	Corporate - Reviewed the Q3 intercompany elimination entry.	1.3			A1
Marold	Erick W.	EWM	Senior	11/27/2006	Corporate - Detail reviewed the Debt workpapers.	2.8			A1
Marold	Erick W.	EWM	Senior	11/27/2006	Corporate - Reviewed documentation provided to us for Pre-Petition liabilities and prepared additional requests.	3.1			A1
Marold	Erick W.	EWM	Senior	11/27/2006	E&S - Discussed with M. Boehm the E&S warranty procedures and open items.	1.1			A1
Marold	Erick W.	EWM	Senior	11/27/2006	Discussed with M. Boehm the status of the Corporate framework and action items for the week.	1.1			A1
Miller	Nicholas S.	NSM	Manager	11/27/2006	Corporate - Meeting with R. Reimink to discuss the process for calculating the warranty reserve.	0.8			A1
Miller	Nicholas S.	NSM	Manager	11/27/2006	T&I - Review of the controls testing for the treasury cycle.	2.3			A1
Miller	Nicholas S.	NSM	Manager	11/27/2006	T&I - Review of the controls testing in the financial statement close process.	3.9			A1
Pacella	Shannon M.	SMP	Manager	11/27/2006	Preparation of email to Germany team requesting feedback for questions asked re: budget overruns.	0.3			A1
Pacella	Shannon M.	SMP	Manager	11/27/2006	Meeting with J. Simpson to discuss completion of Tech Summary and testing of application controls.	1.1			A1
Pacella	Shannon M.	SMP	Manager	11/27/2006	Finished mapping of statutory locations and SAP instances that support the locations.	2.1			A1
Pacella	Shannon M.	SMP	Manager	11/27/2006	Created Summary Memo template to be completed by international teams to report final results of procedures performed.	2.5			A1
Ranney	Amber C.	ACR	Senior	11/27/2006	Corporate Interim-Discussing the status of our audit of the pension participant data testing with J. Simpson.	0.3			A1

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Ranney	Amber C.	ACR	Senior	11/27/2006	Corporate Interim-Walking L. Schwandt through the process to set up a Corporate Revenue & Expense Analytic as of an interim audit date.	0.6			A1
Ranney	Amber C.	ACR	Senior	11/27/2006	Corporate Interim-Obtaining testing support for Derivatives from J. Schmidt and auditing the 9/30/06 balances.	6.3			A1
Ranney	Amber C.	ACR	Senior	11/27/2006	Dayton Interim-Following-up on open items with the DSC.	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	11/27/2006	AHG - Determined E&Y' s coverage on inventory reserve and additional procedures that might be necessary	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	11/27/2006	Completed the inventory memo for AHG and E&C, outlining the procedures performed by E&Y.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	11/27/2006	AHG - Reviewed the plant calculation of the inventory reserve for non- productive inventory, testing clerical accuracy and reasonableness of approach taken	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/27/2006	AHG - Reviewed the plant calculation of the inventory reserve for productive inventory, testing clerical accuracy and reasonableness of approach taken	5.2			A1
Saimoua	Omar Issam	OIS	Staff	11/27/2006	E&C - performed audit related procedures on the accounts payable process by creating a lead sheet and identifying significant fluctuations.	4.7			A1
Saimoua	Omar Issam	OIS	Staff	11/27/2006	E&C - performed audit procedures related to account reconciliations received for the accounts payable process.	5.3			A1
Schwandt	Lisa N.	LNS	Staff	11/27/2006	Corporate Interim-Prepare copies of Watson and Wyatt documents for Pension and OPEB.	0.3			A1
Schwandt	Lisa N.	LNS	Staff	11/27/2006	Corporate Interim-Prepared lead sheets for revenue and expense accounts.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	11/27/2006	Corporate Interim-Reviewed workpapers and audited Prepaid, accrued liability, and debt workpapers.	2.3			A1
Schwandt	Lisa N.	LNS	Staff	11/27/2006	Corporate Interim-Prepared Bank Confirms to be given to the client to be signed.	4.1			A1
Sheckell	Steven F.	SFS	Partner	11/27/2006	Prepare Audit Committee materials	1.6			A1

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Sheckell	Steven F.	SFS	Partner	11/27/2006	Discussion regarding controller's presentation materials	0.8			A1
Sheckell	Steven F.	SFS	Partner	11/27/2006	Review corporate workpapers	1.9			A1
Sheckell	Steven F.	SFS	Partner	11/27/2006	Status update meeting with T. Timko and team	2.3			A1
Sheckell	Steven F.	SFS	Partner	11/27/2006	Review tax program and scope	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Preparation of Audit Committee materials.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Discussion with S. Sheckell regarding Audit Committee materials.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Discussion with A. Ranney regarding pension testing program.	0.5			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Discussion with N. Miller, S. Sheckell and K. Asher regarding warranty reserve methodology.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Discussion with S. Sheckell regarding pension participant testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Discussion with H. Aquino regarding eng. economics analysis.	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Review of GIS information for independence.	1.6			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Coordination of international status calls with Brazil and China.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Review of use of specialist planning document.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Discussion with S. Sheckell and K. Asher on agenda for status meeting.	0.9			A1
Simpson	Jamie	JS	Senior Manager	11/27/2006	Audit status meeting with T. Timko, S. Kihn, B. Thelen, J. Williams, S. Sheckell, K. Asher, and A. Krabill.	1.2			A1
Stille	Mark Jacob	MJS	Senior	11/27/2006	Follow-up with J. Pascua regarding open items related to GM testing.	0.3			A1
Tau	King-Sze	KST	Senior	11/27/2006	Saginaw - Discussion with G. Imberger on interim audit status.	0.4			A1
Tau	King-Sze	KST	Senior	11/27/2006	Saginaw - Discussion with S. Pacella and G. Imberger on approach to test one of the inventory controls.	0.4			A1
Tau	King-Sze	KST	Senior	11/27/2006	Saginaw - Reviewed tooling policy to understand client's recording of tooling.	0.6			A1
Tau	King-Sze	KST	Senior	11/27/2006	Saginaw - Working on tooling files received from client and creating tooling rollforward.	0.8			A1

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Tau	King-Size	KST	Senior	11/27/2006	Saginaw - Discussion with G. Imberger on tooling schedules with P. O'Bee and left voicemails for P. Prueter and J. Perkins accordingly.	0.9			A1
Tau	King-Size	KST	Senior	11/27/2006	Saginaw - Reviewed interim audit workpaper.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Preparation of email to S. Sheckell regarding Delphi Audit Related Pre-Approvals vs. Actuals.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with J. Simpson regarding Delphi Audit Related Pre-Approvals vs. Actuals.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Update estimate to complete schedule based on new Corporate Staffing Matrix sent by M. Boehm.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Work on Delphi Audit Related Pre-Approvals vs. Actuals schedule for S. Sheckell and J. Simpson.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with A. Krabill regarding Delphi Germany 2006 ASM.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with A. Krabill regarding European Timely Countries - Missing Deliverables.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with J. Simpson regarding pre-approval for France.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Update international status log for Mexico and Germany deliverables received.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with India and Romania regarding Delphi 2006 Statutory Audit Instructions - Appendices Due.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Provide Mexico ASM and supporting documentation to J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Review international status log and develop list of European Timely Countries - Missing Deliverables for A. Krabill.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Conference room requests for engagement team.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with G. Curry and L. Schwandt regarding USB Cord for Delphi computer.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Provide embedded files in Delphi Accounting Matters Memos per K. Asher.	0.4			A1
Asher	Kevin F.	KFA	Partner	11/28/2006	Preparation for the controllers conference meeting.	1.6			A1
Asher	Kevin F.	KFA	Partner	11/28/2006	Preparation for the December Audit Committee meeting.	2.3			A1
Asher	Kevin F.	KFA	Partner	11/28/2006	Review of Internal Control documentation in view 6a	3.1			A1
Barwin	Kristen N.	KNB	Staff	11/28/2006	E&S - Discuss Mexico inventory receipt for cut-off testing with M. McCoy	0.4			A1
Barwin	Kristen N.	KNB	Staff	11/28/2006	E&S - Request additional support for Accounts receivable testing from G. Pham	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/28/2006	E&S - Review Milwaukee annual physical inventory documentation	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/28/2006	E&S - reperform mgmt SAS 65 revenue testing	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/28/2006	E&S - Perform Mexico inventory cut-off procedures	1.8			A1
Barwin	Kristen N.	KNB	Staff	11/28/2006	E & S - Clear review notes for Accounts Receivable reserves	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/28/2006	Discussion with A. Krabill relative to FAS 144 considerations included in preliminary 4th quarter Delphi analysis.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	11/28/2006	Tax Pack - send audit scope list to J. Erickson.	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	11/28/2006	Discussion with C. Tosto re: budget and workplan changes	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	11/28/2006	Status meeting debrief with D. Kelley and C. Tosto.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	11/28/2006	Attempt to tie out budget prepared on workplan to master budget sheet	0.6			A1
Horner	Kevin John	KJH	Staff	11/28/2006	Corporate Interim: meeting with E. Marold to discuss substantive procedures for liabilities subject to compromise	0.4			A1
Horner	Kevin John	KJH	Staff	11/28/2006	Corporate Interim: Review walkthrough of intercompany elimination to refresh on methodology applied	0.4			A1

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Horner	Kevin John	KJH	Staff	11/28/2006	Corporate Interim: reviewed work and documentation received for liabilities subject to compromise	0.9			A1
Horner	Kevin John	KJH	Staff	11/28/2006	Corporate Interim: continued testing of the September consolidated journal voucher to eliminate allied accounts receivable and payable	2.3			A1
Horner	Kevin John	KJH	Staff	11/28/2006	Corporate Interim: began work on interim testing procedures of elimination of intercompany accounts receivable and payables	2.4			A1
Horner	Kevin John	KJH	Staff	11/28/2006	T&I Interim: meeting with N. Miller to discuss tie out of physical inventory test counts	0.3			A1
Horner	Kevin John	KJH	Staff	11/28/2006	T&I Interim: meeting with N. Miller to discuss inventory review notes	0.3			A1
Horner	Kevin John	KJH	Staff	11/28/2006	T&I Interim: began clearing inventory review notes from N. Miller.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/28/2006	Preparation of slides for the presentation at the controllers conference.	2.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/28/2006	Review of DPSS interim workpapers.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/28/2006	Conference call with O. Desprez and H. Alami to discuss the presentations to be given next week at the European Closing Meeting.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	11/28/2006	Preparation of meeting materials for interim European closing meeting.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/28/2006	Review of SAP global mapping and reliance on the work of TSRS France to discuss at the European interim closing meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	11/28/2006	Corporate - Performed substantive audit procedures for the Rothschild contingent fee liability.	1.3			A1
Marold	Erick W.	EWM	Senior	11/28/2006	Corporate - Review Delphi memo's regarding contingent fee liabilities.	1.4			A1
Marold	Erick W.	EWM	Senior	11/28/2006	Corporate - Met with K. Jones to discuss the UAW signing bonus.	1.7			A1
Marold	Erick W.	EWM	Senior	11/28/2006	E&S - Discussed with TSRS A/R aging problems identified with Confirmation testing.	0.9			A1
Marold	Erick W.	EWM	Senior	11/28/2006	E&S - Discussions with K. Bellis regarding our procedures being performed in November.	1.3			A1

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Marold	Erick W.	EWM	Senior	11/28/2006	International - Communication with E&Y Lux regarding incentive compensation.	1.3			A1
Marold	Erick W.	EWM	Senior	11/28/2006	Reviewed View 6a with K. Asher.	0.4			A1
Marold	Erick W.	EWM	Senior	11/28/2006	Discussed with K. Irwin the real estate tax process as it relates to the divisions and corporate.	0.8			A1
Miller	Nicholas S.	NSM	Manager	11/28/2006	T&I - Discussion of physical inventory tie-out with K. Horner.	0.2			A1
Miller	Nicholas S.	NSM	Manager	11/28/2006	T&I - Review of controls testing for the financial statement close process.	3.1			A1
Pacella	Shannon M.	SMP	Manager	11/28/2006	Prepare meeting materials for status meeting with J. Simpson.	0.3			A1
Pacella	Shannon M.	SMP	Manager	11/28/2006	Reviewed/obtained Internal Audit documentation for UK testing and sent to the UK team for use in their testing.	1.3			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Corporate Interim-Obtaining documents for our perm files from K. Cobb.	0.3			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Corporate Interim-Meeting with K. Cobb and J. Simpson to discuss status of participant data testing for pensions.	0.8			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Corporate Interim-Drafting the pension audit program.	1.1			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Corporate Interim-Preparing copies of Derivatives testing support.	1.2			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Corporate Interim-Preparing for meeting with J. Demarco, S. Smith and J. Simpson to discuss testing of pension participant data.	0.4			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Corporate Interim-Meeting with J. Demarco, S. Smith and J. Simpson to discuss testing of pension participant data.	1.9			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Corporate Interim-Auditing Derivatives as of 9/30/06.	4.2			A1
Ranney	Amber C.	ACR	Senior	11/28/2006	Dayton - Interim-Discussing the AR Aging comparison with K. Barber & E. Marold.	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	11/28/2006	AHG - Met with M. Kokic to discuss questions, relating the inventory reserve	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	11/28/2006	Updated the Inventory Reserve Memo with the latest updates provided by AHG	1.8			A1

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Rothmund	Mario Valentin	MVR	Senior	11/28/2006	AHG - Cleared open items, related to the inventory reserve and documented findings accordingly.	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/28/2006	Updated the E&C - AWS file with the tag listings provided by M. Kloss and tied these files to E&Y documentation.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/28/2006	E&C - Tied out inventory test counts in to the final inventory listing for the Milwaukee plant.	3.1			A1
Saimoua	Omar Issam	OIS	Staff	11/28/2006	E&C - Met with M. Adams to discuss open items related to the AP reconciliations.	2.6			A1
Saimoua	Omar Issam	OIS	Staff	11/28/2006	E&C - Performed audit procedures related to the fixed asset process; mainly areas that are still open for which new support documents were received.	3.6			A1
Saimoua	Omar Issam	OIS	Staff	11/28/2006	E&C - performed audit procedures related to the accounts receivable process.	4.8			A1
Schwandt	Lisa N.	LNS	Staff	11/28/2006	Corporate Interim-Met with E. Jester to discuss head count documentation for Prepaids.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	11/28/2006	Corporate Interim-Met with K. Coleman to discuss prepaid bonus documents.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	11/28/2006	Corporate Interim-Updated information received from T. Krause regarding corrections to the bank confirmations.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	11/28/2006	Corporate Interim-Reviewed and updated changes necessary for the Debt workpapers.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	11/28/2006	Corporate Interim-Reviewed and audited LSC and Prepaid workpapers.	2.6			A1
Schwandt	Lisa N.	LNS	Staff	11/28/2006	E&S Interim-Performed cutoff procedures for Rimir and Delnosa Mexican Plants.	1.3			A1
Schwandt	Lisa N.	LNS	Staff	11/28/2006	Quarterly Review-Organized 8K Binder for the order of the documents and the lead sheet.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	ACS - Discussed workplan with J. Harbaugh.	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	ACS - Reviewed AP CAAT file from TSRS	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	ACS - Tied in roll-up of location codes and followed-up regarding unknown location codes.	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	Corporate - Discussed microstrategies/CARDS query with N. Miller K. Coleman.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	DPSS - Documented AR confirm received from customer.	0.7			A1

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Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	DPSS - Reviewed AWS file	0.9			A1
Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	Saginaw - Requested additional documentation from Saginaw staff via email.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	11/28/2006	Saginaw - Discussed Saginaw open items with K. Tau.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Discussion with E. Simpson regarding Dacor group codes.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Preparation of Audit Committee materials.	2.6			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Discussion with D. Bayles regarding pension participant testing status.	0.2			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Meeting with K. Cobb and A. Ranney regarding status of pension participant testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Discussion with A. Ranney regarding pension testing program.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Preparation for pension testing meeting with J. Demarco.	0.9			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Meeting with J. Demarco, S. Smith and A. Ranney regarding pension participant testing.	2.1			A1
Simpson	Jamie	JS	Senior Manager	11/28/2006	Review of staffing for Delphi.	1.2			A1
Tau	King-Sze	KST	Senior	11/28/2006	Saginaw - Reviewed AR alternative procedures audit workpaper.	1.9			A1
Tau	King-Sze	KST	Senior	11/28/2006	Saginaw - Review the new SOPA issued in Q3.	0.3			A1
Tau	King-Sze	KST	Senior	11/28/2006	Saginaw - Reviewed interim audit workpapers.	0.7			A1
Tosto	Cathy I.	CIT	Partner	11/28/2006	Discuss list of tax pack and logistics with J. Hegelmann.	0.2			A1
Tosto	Cathy I.	CIT	Partner	11/28/2006	Meeting with J. Erickson and R. Patel regarding in scope countries and organization of tax packs within in scope countries	0.4			A1
Tosto	Cathy I.	CIT	Partner	11/28/2006	Meeting with K. Asher, D. Kelley, and A. Krabill regarding audit procedures and scope and budget	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Work on Delphi December 2006 AC Slides per J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with J. Simpson regarding late time submissions for prior week.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with J. Simpson, M. Hatzfeld and G. Imberger regarding staffing.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Coordination of ordering supplies for engagement team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Preparation of E&Y Addresses for T. Bishop.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with S. Pacella and J. Simpson regarding Reclass of IT Outsourcing Time.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Preparation of email regarding Delphi Reclass of IT Outsourcing Time.	0.6			A1
Asher	Kevin F.	KFA	Partner	11/29/2006	Review of audit planning work papers	2.8			A1
Barber	Keith A.	KAB	Senior	11/29/2006	SAP/JE - Data extraction for Company Code 2120 for periods 1-10	2.1			A1
Barber	Keith A.	KAB	Senior	11/29/2006	SAP/JE - Data extraction for Company Code 1440 for period 1	2.2			A1
Barber	Keith A.	KAB	Senior	11/29/2006	SAP/JE - Data extraction for Company Code 1440 for period 2	2.2			A1
Barber	Keith A.	KAB	Senior	11/29/2006	SAP/JE - Data extraction for Company Code 1440 for period 3	2.2			A1
Barber	Keith A.	KAB	Senior	11/29/2006	SAP/JE - Data extraction for Company Code 1440 for period 4	2.2			A1
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Discussion with C. Fenton regarding slow moving inventory	0.6			A1
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Discussion with R. Maurer regarding standards for cost valuation and methodology	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Request Mexico Inventory receipts	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Review and reperform financial close control testing verifying that reconciliations have been reviewed by management	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Request receipt of material for Milwaukee cut-off testing	1.2			A1
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Review and reperform employee cost control testing	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2006	Update of AHG divisional summary for purposes of planning critical path items to close-out interim audit procedures.	0.7			A1

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Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2006	Review of Q3 documentation related to asset impairment, E&O reserves.	1.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2006	Meeting with M. Steascheul to co-develop process improvements relative to equity accounting reconciliations.	1.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2006	Update of E&C divisional summary for purposes of planning critical path items to close-out interim audit procedures.	0.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2006	Update of Packard divisional summary for purposes of planning critical path items to close-out interim audit procedures.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2006	Update of Saginaw divisional summary for purposes of planning critical path items to close-out interim audit procedures.	0.9			A1
Horner	Kevin John	KJH	Staff	11/29/2006	Corporate Interim: answered question from L. Schwandt regarding pre-paid expense for tax liability	0.3			A1
Horner	Kevin John	KJH	Staff	11/29/2006	Corporate Interim: set up meeting with L. Marx for 12/1/06 to discuss intercompany elimination entries	0.3			A1
Horner	Kevin John	KJH	Staff	11/29/2006	Corporate Interim: discussed intercompany elimination entries with E. Marold.	0.4			A1
Horner	Kevin John	KJH	Staff	11/29/2006	Packard Interim: discussed reserve for bankrupt customers at Packard with A. Ranney	0.2			A1
Horner	Kevin John	KJH	Staff	11/29/2006	Packard Interim: discussed accounts receivable and billing process for Packard with J. Simpson and S. Pacella	0.3			A1
Horner	Kevin John	KJH	Staff	11/29/2006	T&I Interim: updated shipping and receiving cut-off testing for inventory testing	1.4			A1
Horner	Kevin John	KJH	Staff	11/29/2006	T&I Interim: worked on clearing review notes regarding inventory test of controls and substantive procedures	2.6			A1
Horner	Kevin John	KJH	Staff	11/29/2006	T&I Interim: updated inventory test counts tie out for five locations	3.9			A1
Imberger	Guido	GI	Senior Manager	11/29/2006	Saginaw - Call to J. Perkins regarding items still open.	0.3			A1
Imberger	Guido	GI	Senior Manager	11/29/2006	Saginaw - Review audit strategy on Payroll transaction testing.	0.4			A1
Imberger	Guido	GI	Senior Manager	11/29/2006	Saginaw - Review ACS handled AP account audit strategy.	0.7			A1

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Imberger	Guido	GI	Senior Manager	11/29/2006	Saginaw - Discussion with K. Tau regarding other open items for the interim audit.	0.9			A1
Imberger	Guido	GI	Senior Manager	11/29/2006	Saginaw - Obtain internal advise with E&Y Tax on the property tax and Michigan single business questions.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	11/29/2006	Preparation for conference calls with European teams in preparation for closing meetings next week in Paris.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/29/2006	Conference call with B. Welsh, D. Kohlerov and M. Gryc (from E&Y Prague) to review and discuss their presentation at the upcoming European interim closing meeting.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/29/2006	Conference call with L. Lerch and L. Hadys (from E&Y Poland) to review and discuss their presentation at the upcoming European interim closing meeting.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/29/2006	Conference call with E. Rukes, H. Huppertz, G. Collie (all from E&Y Germany) to review and discuss their presentation at the upcoming European interim closing meeting.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	11/29/2006	Review of non U.S. Deferred tax asset accounting memo and discussions with J. Williams.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	11/29/2006	Meeting with J. Williams, T. Tamers and C. Tosto to discuss the Company's progress on preparing narratives for the tax processes and tax pack process.	1.3			A1
Marold	Erick W.	EWM	Senior	11/29/2006	Corporate - Discussions with the ACS team regarding the audit procedures for payroll accruals.	0.7			A1
Marold	Erick W.	EWM	Senior	11/29/2006	Corporate - Discussions with the ACS team regarding the audit procedures surrounding vendor debit balances.	1.1			A1
Marold	Erick W.	EWM	Senior	11/29/2006	Corporate - Detail review of the annual incentive plan accrual.	1.9			A1
Marold	Erick W.	EWM	Senior	11/29/2006	Corporate - Performed substantive audit procedures related to the key executive compensation accrual.	2.1			A1

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Marold	Erick W.	EWM	Senior	11/29/2006	Planning - Creation of a matrix which maps the 15 key controls to our significant processes.	2.7			A1
Pacella	Shannon M.	SMP	Manager	11/29/2006	Reviewed workpapers in AWS	3.4			A1
Ranney	Amber C.	ACR	Senior	11/29/2006	Corporate Interim-Tieing out the listing of all Attrition participants to summary schedule.	0.8			A1
Ranney	Amber C.	ACR	Senior	11/29/2006	Corporate Interim-Coordinating with the S. Burger to obtain trust statements for our audit of Pensions.	1.1			A1
Ranney	Amber C.	ACR	Senior	11/29/2006	Corporate Interim-Testing the fair value of commodity hedges.	3.3			A1
Ranney	Amber C.	ACR	Senior	11/29/2006	Dayton Interim-Following-up on open items from the interim audit.	1.2			A1
Reddy	Smitha Pingli	SPR	Manager	11/29/2006	Discussion w/ C. Tosto re: preparation for and format of 12/6 SALT issues meeting w/ client	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/29/2006	E&C - Prepared open item list for cut-off and discussed the list with C. Bush.	1.9			A1
Rothmund	Mario Valentin	MVR	Senior	11/29/2006	E&C - Performed inventory tie-outs on the Kettering plant.	2.2			A1
Saimoua	Omar Issam	OIS	Staff	11/29/2006	Corporate - met with W. Tilotti to gain additional understanding of the FAS 144 analysis.	1.3			A1
Saimoua	Omar Issam	OIS	Staff	11/29/2006	Corporate - Performed work to the FAS 144 analysis.	3.6			A1
Saimoua	Omar Issam	OIS	Staff	11/29/2006	E&C - Met with M. Adams to discuss reconciling items on the AP reconciliations.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	11/29/2006	E&C - Performed audit related work on the accounts payable process.	5.1			A1
Schwandt	Lisa N.	LNS	Staff	11/29/2006	Corporate Interim-Researched in Hyperion for balances in relation to Debt accounts.	1.1			A1
Schwandt	Lisa N.	LNS	Staff	11/29/2006	Corporate Interim-Reviewed and made changes to Debt workpapers.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	11/29/2006	Corporate Interim-Reviewed and audited workpapers for LSC and Prepaids.	4.1			A1
Schwandt	Lisa N.	LNS	Staff	11/29/2006	International-Printed documents and prepared spreadsheet from Hyperion regarding Europe Plants.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	ACS: Followed-up with M. Whiteman re: pcc request.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	ACS: Discussed to do list with J. Harbaugh	0.4			A1

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Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	ACS: Discussed ACS detail for Saginaw AP with G. Imberger.	0.5			A1
Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	ACS: Drafted email to D. Brewer regarding differences between the ACS CAAT file and Delphi documentation.	0.6			A1
Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	ACS: Discussed payroll accruals with M. Hatzfeld and E. Marold.	1.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	ACS: Contacted TSRS for CAAT and reviewed output file to understand differences identified.	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	E&C: Performed purchase price variance testing for E&C	2.1			A1
Simpson	Emma-Rose S.	ESS	Staff	11/29/2006	E&C: Worked on inventory cut-off testing.	2.3			A1
Simpson	Jamie	JS	Senior Manager	11/29/2006	Preparation of Audit Committee materials for Dec. AC meeting.	2.4			A1
Simpson	Jamie	JS	Senior Manager	11/29/2006	Discussion with B. Murray regarding pension testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/29/2006	Review of pension participant data testing program.	1.1			A1
Simpson	Jamie	JS	Senior Manager	11/29/2006	Discussion with A. Ranney regarding interim derivatives testing.	1.7			A1
Simpson	Jamie	JS	Senior Manager	11/29/2006	Review of pre-approval requests.	1.2			A1
Simpson	Jamie	JS	Senior Manager	11/29/2006	Discussion with K. St. Romain regarding status meeting on 404 testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/29/2006	Discussion with S. Pacella regarding TSRS status.	0.4			A1
Stille	Mark Jacob	MJS	Senior	11/29/2006	Time spent updating Technology Summary.	2.6			A1
Tau	King-Sze	KST	Senior	11/29/2006	Saginaw - Call to D. Gustin and P. O'Bee - left a message to request open items.	0.1			A1
Tau	King-Sze	KST	Senior	11/29/2006	Saginaw - Creating a memo to document that cash procedures are not applicable to Steering division.	0.1			A1
Tau	King-Sze	KST	Senior	11/29/2006	Saginaw - Discussion with G. Imberger on cash.	0.1			A1
Tau	King-Sze	KST	Senior	11/29/2006	Saginaw - Reviewed payroll walkthrough to understand payroll transaction in particular to recording of payroll expense and functions handled by ACS.	0.4			A1
Tau	King-Sze	KST	Senior	11/29/2006	Saginaw - Discussion with G. Imberger and E. Marold on payroll transaction testing.	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tau	King-Sze	KST	Senior	11/29/2006	Saginaw - Discussion with G. Imberger on audit status and opening items that need to be performed.	0.9			A1
Tau	King-Sze	KST	Senior	11/29/2006	Saginaw - Review interim audit workpapers.	3.6			A1
Tosto	Cathy I.	CIT	Partner	11/29/2006	Discuss agenda with S. Reddy regarding SALT meeting on 12/6.	0.2			A1
Tosto	Cathy I.	CIT	Partner	11/29/2006	Review email on India pre-approval	0.3			A1
Tosto	Cathy I.	CIT	Partner	11/29/2006	Review with J. Hegelmann updates to in scope country list	0.3			A1
Tosto	Cathy I.	CIT	Partner	11/29/2006	Review revised valuation allowance memo at client's request for DT related to Portugal	0.6			A1
Tosto	Cathy I.	CIT	Partner	11/29/2006	Discussion with A. Krabill and D. Kelley on revised valuation allowance memo	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Coordination of meeting with K. Asher and B. Dellinger regarding review of Delphi December 2006 AC Slides.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Provide Delphi December 2006 AC Slides to S. Sheckell.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Revisions to Delphi December 2006 AC Slides per K. Asher and J. Simpson.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Print, file and organize weekly hrs analysis per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with J. Simpson regarding change in staffing.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Revise estimate complete schedule per N. Miller and J. Simpson's changes.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Print, log and distribute new IA report - Delphi Diesel Systems Gillingham UK.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with J. Simpson regarding status of pre-approvals.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Log in, file and organize all pre-approval requests received to date.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with M. Sakowski regarding Updated MAC Address for E.R. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with M. Sakowski regarding phone in the new cube.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with A. Krabill, E. Marold, S. Jackson and B. Moran regarding Delphi - Client Sharing Site.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Distribution of BoardMatters Quarterly per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with L. Schwandt and N. Winn regarding Confirms - New Address.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Preparation of BoardMatters Quarterly memo/package for client distribution.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with Netherlands regarding pre-approval request.	0.2			A1
Asher	Kevin F.	KFA	Partner	11/30/2006	Preparation and attendance at the controller conference	8.1			A1
Barber	Keith A.	KAB	Senior	11/30/2006	SAP/JE - Data extraction for Company Code 1440 for period 5	2.2			A1
Barber	Keith A.	KAB	Senior	11/30/2006	SAP/JE - Data extraction for Company Code 1440 for period 6	2.2			A1
Barwin	Kristen N.	KNB	Staff	11/30/2006	E&S - Create open items list, to verify all items have been obtained.	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/30/2006	E&S - Meeting with G. Pham regarding open items and Accounts Receivable documentation	0.8			A1
Barwin	Kristen N.	KNB	Staff	11/30/2006	E&S - Meeting with D. Winslow regarding Workstream costing	1.4			A1
Barwin	Kristen N.	KNB	Staff	11/30/2006	E&S - Review other income account and support	2.2			A1
Barwin	Kristen N.	KNB	Staff	11/30/2006	E&S - Travel time from Kokomo, Indiana.	4.5			A1
Harbaugh	James M.	JMH	Senior	11/30/2006	ACS - Reviewing ACS audit process memo	1.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/30/2006	Review of Q3 and pre-lim Q4 FAS 144 Delphi corporation step 1 calculations.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	11/30/2006	Corporate Interim: finished tie out of documentation of the consolidating journal voucher for the elimination of allied A/R and A/P	2.9			A1
Horner	Kevin John	KJH	Staff	11/30/2006	Corporate Interim: tied out supporting documentation for the consolidated journal entry for the elimination of allied investments	3.4			A1
Horner	Kevin John	KJH	Staff	11/30/2006	T&I Interim: Correspondence with M. Rothmund regarding the documentation for the Moraine inventory observation	0.6			A1
Horner	Kevin John	KJH	Staff	11/30/2006	T&I Interim: worked on clearing inventory review notes from N. Miller relating to physical inventory procedures	2.1			A1
Imberger	Guido	GI	Senior Manager	11/30/2006	Saginaw - Discussion with K. Tau regarding open items in tooling to respond to J. Perkins.	0.8			A1
Imberger	Guido	GI	Senior Manager	11/30/2006	Saginaw - Discussion with T. Wiesniewski regarding property taxes and MI Single business taxes in the Trial balance.	1.3			A1
Imberger	Guido	GI	Senior Manager	11/30/2006	Saginaw - Review of additional received information regarding property taxes.	1.8			A1
Imberger	Guido	GI	Senior Manager	11/30/2006	Saginaw - Review workpapers and AWS for accrual, cash and part of AR.	2.6			A1
Krabill	Aaron J.	AJK	Senior Manager	11/30/2006	Attendance at the Delphi US GAAP global controllers conference.	7.8			A1
Krabill	Aaron J.	AJK	Senior Manager	11/30/2006	Conference call with E&Y UK to discuss slides for the European Planning meeting.	0.9			A1
Marold	Erick W.	EWM	Senior	11/30/2006	Corporate - Reviewed corporate trial balance for unaudited accounts.	1.3			A1
Marold	Erick W.	EWM	Senior	11/30/2006	Planning - Updated the 15 Key Control matrix based on comments from A. Krabill.	1.2			A1
Marold	Erick W.	EWM	Senior	11/30/2006	TSRS Coordination - Reviewed the SOD template for SAP locations and provided comments regarding significant issues.	2.3			A1
Pacella	Shannon M.	SMP	Manager	11/30/2006	Complete Technology Summary based on feedback from audit team.	1.6			A1
Ranney	Amber C.	ACR	Senior	11/30/2006	Corporate Interim-Making appropriate changes to the Pension audit program.	0.7			A1
Ranney	Amber C.	ACR	Senior	11/30/2006	Corporate Interim-Meeting with S. Schmidt to go over derivative questions.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	11/30/2006	Corporate Interim-Reviewing the client's memo related to the Segment Realignment.	1.1			A1
Ranney	Amber C.	ACR	Senior	11/30/2006	Corporate Interim-Review Corporate trial balance to ensure all accounts have been audited.	1.2			A1
Ranney	Amber C.	ACR	Senior	11/30/2006	Corporate Interim-Coordinating the items that we need for the Pension and OPEB audits with the team and client.	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/30/2006	Attended a status update meeting with J. Henning and M. Hatzfeld to go over the status of AHG, E&C and Catalyst.	2.1			A1
Rothmund	Mario Valentin	MVR	Senior	11/30/2006	E&C - Started tying out inventory test counts for the Rochester plant	3.5			A1
Rothmund	Mario Valentin	MVR	Senior	11/30/2006	E&C - Performed an ACL upload and analysis of the Flint East 279 final inventory report. In addition the ZAPI-Comp (Inventory Listing by tag) was uploaded into ACL.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	11/30/2006	E&C - Documented the findings of differences between both inventory reports uploaded into ACL.	1.4			A1
Rothmund	Mario Valentin	MVR	Senior	11/30/2006	E&C - Discussed further differences with the client and implications on the balance sheet.	1.3			A1
Saimoua	Omar Issam	OIS	Staff	11/30/2006	E&C - Met with G. Halleck to discuss open items left in the fixed asset process.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	11/30/2006	E&C - Reviewed the AWS engagement for any fixed asset open items and investigated any unperformed steps.	3.8			A1
Saimoua	Omar Issam	OIS	Staff	11/30/2006	E&C - reviewed the accounts receivable reserve process and prepared a PBC list.	6.1			A1
Schwandt	Lisa N.	LNS	Staff	11/30/2006	Corporate Interim-Performed sample selection procedures for UAW workers for the pension plans.	1.0			A1
Schwandt	Lisa N.	LNS	Staff	11/30/2006	Corporate Interim-Updated AWS for changes to worksteps.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	11/30/2006	Corporate Interim-Organized and reviewed LSC documentation to support the lead sheet.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	11/30/2006	Corporate Interim-Organizing DGL Lead Sheet for summations to account balances and account names.	2.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	11/30/2006	ACS: Drafted correspondence to Delphi executive and updated based on review by J. Harbaugh and M. Hatzfeld.	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	11/30/2006	ACS: Updated ACS memo based on review by M. Hatzfeld.	2.4			A1
Simpson	Emma-Rose S.	ESS	Staff	11/30/2006	E&C. Performed inventory cut-off testing.	3.3			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Discussion with H. Aquino on changes to Audit Committee presentation.	0.4			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Discussion with S. Kane regarding confirmation sample sizes for derivative contracts.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Meeting with J. Schmidt and A. Ranney to discuss derivative fair value testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Review of U.S. pension participant testing program.	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Preparation of international pension program.	1.3			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Discussion with A. Ranney regarding Dayton interim workpapers.	0.8			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	General review of Dayton interim workpapers.	1.4			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Discussion with S. Sheckell regarding pre-approval process.	0.3			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Discussion with H. Aquino regarding pre-approval requests from international teams.	0.6			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Review of pre-approval requests from international teams.	0.9			A1
Simpson	Jamie	JS	Senior Manager	11/30/2006	Discussion with E. Marold regarding SOD review.	0.4			A1
Smith	Carolyn E.	CES	Staff	11/30/2006	404 - Review Q3 WP from J. Hegelmann.	1.2			A1
Tau	King-Sze	KST	Senior	11/30/2006	Saginaw - Discussion with G. Imberger and M. Hatzfeld regarding tooling.	0.8			A1
Tau	King-Sze	KST	Senior	11/30/2006	Saginaw - Reviewing interim workpapers - PP&E.	1.7			A1
Tau	King-Sze	KST	Senior	11/30/2006	Saginaw - Reviewing interim workpapers - Liabilities.	1.3			A1
Aquino	Heather	HRA	Client Serving Associate	12/1/2006	Locate and forward ASM's from Germany, UK, and Poland for European closing meetings.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/1/2006	Correspondence with A. Krabill and L. Schwandt regarding ASM's from Germany, France, UK, Poland and Czech for European closing meetings.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	12/1/2006	Correspondence with S. Jackson and B. Moran regarding Delphi - Client Sharing Site.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/1/2006	Correspondence with G. Imberger regarding internet connection in the new cube.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/1/2006	Correspondence with L. Schwandt regarding Hyperion maintenance.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/1/2006	Correspondence with J. Hegelmann regarding tax workpaper drawer.	0.2			A1
Asher	Kevin F.	KFA	Partner	12/1/2006	Preparation and attendance at the controllers conference	4.1			A1
Barber	Keither A.	KAB	Senior	12/1/2006	SAP/JE - Code updated to correct roll forward for Company Code 2860 for Q3 FY06. (Roll forward scripts executed.)	2.3			A1
Barber	Keither A.	KAB	Senior	12/1/2006	SAP/JE - Code updated to correct roll forward for Company Code 2800 for Q3 FY06.	2.4			A1
Barwin	Kristen N.	KNB	Staff	12/1/2006	E&S - Discuss Accounts payable with K. Bellis	0.6			A1
Barwin	Kristen N.	KNB	Staff	12/1/2006	E&S - Create open items list	1.8			A1
Barwin	Kristen N.	KNB	Staff	12/1/2006	E&S - Obtain and document Mexico Inventory cut-off documentation	2.2			A1
Barwin	Kristen N.	KNB	Staff	12/1/2006	E&S - Review and reperform managements testing of financial statement close process	2.8			A1
Ellis	Timothy A.	TAE	Senior	12/1/2006	Detail Review of Packard Testing	5.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2006	Update discussion with J. Brooks to discuss pending open audit requests, and process/timing to close interim audit procedures.	1.5			A1
Horner	Kevin John	KJH	Staff	12/1/2006	Corporate Interim: prepared binders for intercompany elimination workpapers	0.2			A1
Horner	Kevin John	KJH	Staff	12/1/2006	Corporate Interim: meeting with L. Marx to discuss elimination of allied A/R and A/P and elimination of allied investments	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/1/2006	Corporate Interim: tied in allied A/R and A/P amounts from the imbalance report to the September corporate trial balance	1.2			A1
Horner	Kevin John	KJH	Staff	12/1/2006	T&I Interim: received Moraine's inventory observation instructions and added to AWS file	0.2			A1
Horner	Kevin John	KJH	Staff	12/1/2006	T&I Interim: received response from J. Jurasek relating to FOB destination customers and how many agreements exist	0.2			A1
Horner	Kevin John	KJH	Staff	12/1/2006	T&I Interim: completed tag control listing testing for the Moraine location	0.9			A1
Horner	Kevin John	KJH	Staff	12/1/2006	T&I Interim: reviewed tie out of inventory test counts performed by J. Nicol of the Rio Bravo location	0.9			A1
Horner	Kevin John	KJH	Staff	12/1/2006	T&I Interim: updated tie out of inventory test counts for the Moraine location	1.1			A1
Horner	Kevin John	KJH	Staff	12/1/2006	T&I Interim: reviewed tie out performed by J. Nicol of the Columbus inventory test counts	1.4			A1
Imberger	Guido	GI	Senior Manager	12/1/2006	Saginaw - Review of AR confirmation process.	1.2			A1
Imberger	Guido	GI	Senior Manager	12/1/2006	Saginaw - Review of AR reserves.	0.3			A1
Imberger	Guido	GI	Senior Manager	12/1/2006	Saginaw - review note discussion with K. Tau.	0.3			A1
Imberger	Guido	GI	Senior Manager	12/1/2006	Saginaw - Review of Planning activity work papers in AWS.	0.6			A1
Imberger	Guido	GI	Senior Manager	12/1/2006	Saginaw - Discussion with P. O'Bee regarding open items in Tooling and fixed assets for interim work.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	12/1/2006	Attendance and presentation at the Delphi U.S. GAAP global controllers conference.	5.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/1/2006	Travel time to Paris for European Planning meeting, (half of the trip time).	4.0			A1
Krabill	Aaron J.	AJK	Senior Manager	12/1/2006	Review of the draft France TSRS summary memo.	1.3			A1
Marold	Erick W.	EWM	Senior	12/1/2006	Corporate - Prepared a memo summarizing the 9/30/06 supplemental compensation balances.	1.1			A1
Marold	Erick W.	EWM	Senior	12/1/2006	Corporate - Met with K. Horner to discuss the intercompany account balances on TB 141.	1.3			A1
Marold	Erick W.	EWM	Senior	12/1/2006	Corporate - Reviewed detail of the participants in the salary supplemental compensation plan.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	12/1/2006	Corporate - Reviewed the July-December supplemental compensation presentation.	1.3			A1
Marold	Erick W.	EWM	Senior	12/1/2006	Corporate - Reviewed detail of the participants included in the executive supplemental compensation plan.	1.4			A1
Marold	Erick W.	EWM	Senior	12/1/2006	Corporate - Reviewed the February 17, 2006 court order related to the supplemental compensation accrual	2.1			A1
Pacella	Shannon M.	SMP	Manager	12/1/2006	Preparation of email to I. Seipke to request copies of EDS and HP agreements.	0.3			A1
Pacella	Shannon M.	SMP	Manager	12/1/2006	Reviewed feedback from Germany team re: reasons for budget overruns - provided information to A. Krabill and S. Sheckell as to reasons for budget overruns.	0.4			A1
Pacella	Shannon M.	SMP	Manager	12/1/2006	Revised Tech Summary based on additional information received from A. Sutton (GM).	0.6			A1
Pacella	Shannon M.	SMP	Manager	12/1/2006	Revised IT International Summary memo based on feedback from A. Krabill.	1.2			A1
Peterson	Christopher A.	CAP	Manager	12/1/2006	Discussed CAAT status with K. Barber.	0.3			A1
Ranney	Amber C.	ACR	Senior	12/1/2006	Corporate Interim-Reviewing testing support that was received for Derivatives testing.	1.6			A1
Ranney	Amber C.	ACR	Senior	12/1/2006	Dayton Interim-Going over review questions with J. Simpson related to the interim audit.	0.8			A1
Reddy	Smitha Pingli	SPR	Manager	12/1/2006	Discussion w/ J. Beckman re: prep for 12/6 meeting w/ client	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	12/1/2006	Preparation of email to J. Beckman re: SALT items to be discussed at 12/6 meeting w/ client	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	12/1/2006	AHG- Performed the inventory tie outs for the Rochester plant.	2.9			A1
Rothmund	Mario Valentin	MVR	Senior	12/1/2006	AHG - Performed inventory tie-outs for the Kettering plant	4.1			A1
Saimoua	Omar Issam	OIS	Staff	12/1/2006	E&C - Met with M. Adams to gain understanding on additional questions related to the AR reserve process.	2.3			A1
Saimoua	Omar Issam	OIS	Staff	12/1/2006	E&C - Performed audit related procedures on the Accounts payable process.	5.8			A1
Schwandt	Lisa N.	LNS	Staff	12/1/2006	Corporate Interim-Received bank confirms from the client and prepared them for mailing.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	12/1/2006	Corporate Interim-Organized DGL Lead Sheet to add account names and sum balances.	2.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	12/1/2006	E&S Interim-Performed cutoff procedures for Rimir and Delnosa Mexican plants.	3.6			A1
Schwandt	Lisa N.	LNS	Staff	12/1/2006	Quarterly Review-Signed up for 8K alerts from the LiveEdgar website.	0.1			A1
Schwandt	Lisa N.	LNS	Staff	12/1/2006	Quarterly Review-Updated 8K binder for new 8K's and updated the lead sheet.	1.0			A1
Simpson	Emma-Rose S.	ESS	Staff	12/1/2006	E&C - Worked on physical inventory tie outs.	4.1			A1
Simpson	Jamie	JS	Senior Manager	12/1/2006	General review of Dayton interim workpapers.	1.1			A1
Tau	King-Sze	KST	Senior	12/1/2006	Saginaw - Discussion with B. Prueter about consigned inventory confirmation.	0.2			A1
Tau	King-Sze	KST	Senior	12/1/2006	Saginaw - Discussion with G. Imberger on review notes on AR.	0.3			A1
Tau	King-Sze	KST	Senior	12/1/2006	Saginaw - Finished documenting prepaid expenses.	0.3			A1
Tau	King-Sze	KST	Senior	12/1/2006	Saginaw - Discussion with P. O'Bee and G. Imberger about tooling and CWIP.	1.3			A1
Tau	King-Sze	KST	Senior	12/1/2006	Saginaw - Working on tooling detail.	1.8			A1
Tau	King-Sze	KST	Senior	12/1/2006	Saginaw - Reviewed interim audit workpapers - Liabilities.	1.9			A1
A1 Project Total:						<u>3,222.8</u>		<u>\$0</u>	
Accounting Assistance - A2 Bankruptcy									
Conat	Arthur L.	ALC	Executive Director	10/30/2006	Review memo from Watson Wyatt on special event pension accounting	1.1	\$475	\$523	A2
Sheckell	Steven F.	SFS	Partner	10/30/2006	Review actuarial assumptions with E&Y actuaries	0.8	\$525	\$420	A2
Sheckell	Steven F.	SFS	Partner	10/30/2006	Review Q3 Attrition plan accounting	1.5	\$525	\$788	A2
Conat	Arthur L.	ALC	Executive Director	11/1/2006	Review memo from Watson Wyatt on retirement accounting	0.9	\$475	\$428	A2
Conat	Arthur L.	ALC	Executive Director	11/2/2006	Review and respond to memo from Watson Wyatt on pension accounting	2.0	\$475	\$950	A2
Sheckell	Steven F.	SFS	Partner	11/17/2006	Review the Company's Q3 attrition plan accounting memo	1.3	\$525	\$683	A2
A2 Bankruptcy Project Total:						<u>7.6</u>		<u>\$3,790</u>	
Catalyst									

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Khetan	Shishir R.	SRK	Senior Manager	11/1/2006	Correspond with E&Y Audit Team on the SFAS 144 Valuation Analysis Review for six plant locations.	1.0	\$425	\$425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/7/2006	Sign-off on final multi-location scoping analysis.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/7/2006	Meeting with W. Tilotti, J. Williams, S. Daraedt, and P. Roth to discuss timing of Catalyst audit completion.	0.9	\$425	\$383	A2
Kearns	Matthew R.	MRK	Senior	11/9/2006	Catalyst - Meeting with M. M. Hatzfeld to discuss Catalyst audit completion items.	0.4	\$275	\$110	A2
Saimoua	Omar Issam	OIS	Staff	11/9/2006	Catalyst - Met with M. Hatzfeld to discuss open items relating to Catalyst and specific items related to the Pegasus model.	2.1	\$200	\$420	A2
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Communication with M. Hatzfeld regarding Delphi Catalyst billings to date.	0.2	\$125	\$25	A2
Kearns	Matthew R.	MRK	Senior	11/10/2006	Assisting O. Saimoua with Catalyst review questions	0.6	\$275	\$165	A2
Kearns	Matthew R.	MRK	Senior	11/10/2006	Organizing Catalyst workpapers.	0.9	\$275	\$248	A2
Saimoua	Omar Issam	OIS	Staff	11/10/2006	Catalyst - Filed supporting work papers in the engagement work papers and created paper profiles for them.	3.4	\$200	\$680	A2
Saimoua	Omar Issam	OIS	Staff	11/10/2006	Catalyst - Cleared notes relating to the catalyst engagement.	4.1	\$200	\$820	A2
Saimoua	Omar Issam	OIS	Staff	11/12/2006	Catalyst - Began clearing the review notes in AWS relating to the Catalyst carve-out audit.	3.2	\$200	\$640	A2
Saimoua	Omar Issam	OIS	Staff	11/13/2006	Catalyst - Cleared review points relating to the Catalyst audit.	1.5	\$200	\$300	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Discussion with C. Arkwright to obtain update relative to M&A process and company progress towards completion of open audit items.	0.9	\$425	\$383	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/14/2006	Meeting with K. Tremain to discuss FAS 144 modeling for Catalyst.	1.4	\$425	\$595	A2
Henning	Jeffrey M.	JMH	Partner	11/14/2006	Review of revised timeline and status discussion	0.5	\$525	\$263	A2
Saimoua	Omar Issam	OIS	Staff	11/14/2006	Catalyst - Met with K. Tremain to inquire of some items relating to the Pegasus model.	1.1	\$200	\$220	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	11/14/2006	Catalyst - Finished clearing the review notes in AWS.	2.9	\$200	\$580	A2
Henning	Jeffrey M.	JMH	Partner	11/15/2006	Prepare financial statement changes for Catalyst	0.3	\$525	\$158	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2006	Revisions to corporate representation letter to be signed in conjunction with issuance of separate catalyst subsidiary financial statements.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/16/2006	Revisions to Catalyst representation letter, based upon changes to company assumptions relative to FAS 144.	1.0	\$425	\$425	A2
Henning	Jeffrey M.	JMH	Partner	11/16/2006	Discussion and analysis of Catalyst asset impairment analysis with K. Tremain.	0.9	\$525	\$473	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/17/2006	Review of Next Chimica accounting memo describing Delphi entry required to be made to Catalyst separate financial statements.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/17/2006	Review of Catalyst SRM draft.	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/17/2006	Review of Next Chimica inventory analysis supporting Delphi entry required to be made to Catalyst separate financial statements.	1.6	\$425	\$680	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/17/2006	Meeting with W. Tilotti to understand company status of revised FAS 144 analysis for 12/31/05 and 3/31/06.	2.0	\$425	\$850	A2
Henning	Jeffrey M.	JMH	Partner	11/17/2006	Review of engagement status, current timeline for completion and open items	1.6	\$525	\$840	A2
Henning	Jeffrey M.	JMH	Partner	11/20/2006	Conf call with M. Hatzfeld to review status of Catalyst financial statements and FAS 142 conclusions	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	11/20/2006	Conf. call with J. Williams re: Catalyst audit status	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	11/20/2006	Conference call with M. Hatzfeld to review FAS 144 status on Catalyst audit	0.7	\$525	\$368	A2
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Research related to treatment of goodwill and impairment testing for the Catalyst carve-out audit.	1.1	\$425	\$468	A2
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with M. Hatzfeld regarding France budget overrun for Catalyst.	0.2	\$125	\$25	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	11/21/2006	Conf. call with M. Hatzfeld to discuss FAS 142 and FAS 144 analyses relative to the Catalyst business	0.6	\$525	\$315	A2
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Research related to the accounting for goodwill and impairment in the Catalyst carve-out audit.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	11/21/2006	Meeting with A. Brazier and M. Hatzfeld to discuss the Catalyst goodwill accounting and impairment testing.	0.8	\$425	\$340	A2
Henning	Jeffrey M.	JMH	Partner	11/22/2006	Consultation with PPD concerning FAS 142 relative to the Catalyst business	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	11/26/2006	Review of general audit procedures	1.1	\$525	\$578	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Update with J. Williams relative to status of E&Y audit and review of Catalyst financial statements.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Meeting with A. Brazier to discuss FAS 142 conclusions and implications to Catalyst financial statements.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Review of latest draft of catalyst financial statements.	2.1	\$425	\$893	A2
Henning	Jeffrey M.	JMH	Partner	11/27/2006	Meeting with J. Williams and W. Tilotti to discuss FAS 142 considerations relative to Catalyst carve out	1.4	\$525	\$735	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/28/2006	Meeting with W. Tilotti to discuss status of her review related to Catalyst financial statement latest draft.	0.8	\$425	\$340	A2
Henning	Jeffrey M.	JMH	Partner	11/28/2006	Review of FAS 144 impairment assessment status re: Catalyst	0.6	\$525	\$315	A2
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with M. Rothmund regarding package containing Catalyst GAAP checklist for J. Henning's review.	0.2	\$125	\$25	A2
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Coordination of package containing Catalyst GAAP checklist for J. Henning's review.	0.6	\$125	\$75	A2
Henning	Jeffrey M.	JMH	Partner	11/29/2006	Review of revised Financial Statements and correspondence to audit team	2.9	\$525	\$1,523	A2
Rothmund	Mario Valentin	MVR	Senior	11/29/2006	Answered questions from J. Henning related to the E&C Catalyst business, relating to the underlying financial statements, as well as the analytical procedures performed.	5.2	\$225	\$1,170	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/30/2006	Meeting with K. Tremain to resolve final audit questions, open items and partner comments/edits relative to the Catalyst financial statements.	0.9	\$425	\$383	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/30/2006	Clearing of J. Henning review comments on Catalyst financial statements.	1.3	\$425	\$553	A2
Henning	Jeffrey M.	JMH	Partner	11/30/2006	Correspondence with J. Williams re: Catalyst Financial Statements	0.2	\$525	\$105	A2
Henning	Jeffrey M.	JMH	Partner	11/30/2006	Conf. call with M. Hatzfeld re: changes to Catalyst Financial Statements	1.2	\$525	\$630	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2006	Administration of partner and second partner edits and review comments to the Catalyst financial statements.	0.4	\$425	\$170	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2006	Clearing of M. Fitzpatrick review of Catalyst financial statements.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2006	Discussion with W. Tilotti relative to status of Delphi review of Catalyst financial statements.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2006	Revise Summary Review Memorandum based upon final adjustments/edits to audited financial statements.	1.1	\$425	\$468	A2
A2 Catalyst Project Total:						<u>65.0</u>		<u>\$23,153</u>	
Corporate									
Beckman	James J.	JJB	Partner	10/30/2006	Meetings with D. Olbrecht and J. Erickson to discuss various issues and proposed treatment review of reserves and other discussions	5.0	\$525	\$2,625	A2
Boehm	Michael J.	MJB	Manager	10/30/2006	E&S Interim - Discussed identified differences in client-prepared NRE calculation with E. Marold.	0.8	\$300	\$240	A2
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Review of the revised final accounting memo for SDAAC JV.	0.5	\$425	\$213	A2
Marold	Erick W.	EWM	Senior	10/30/2006	E&S Interim - Discussed identified differences in client-prepared NRE calculations with M. Boehm.	0.8	\$250	\$200	A2
Marold	Erick W.	EWM	Senior	10/30/2006	E&S Interim - Review of variance between MDL database and SAP E&O reports and related discussions with M. Boehm	1.8	\$250	\$450	A2
Asher	Kevin F.	KFA	Partner	10/31/2006	Research regarding the financial statement restatement and related derivative matter	3.1	\$700	\$2,170	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	10/31/2006	Quarterly Review-Reviewing the company's Q3 list of entries for known errors and out of period adjustments.	1.3	\$250	\$325	A2
Rothmund	Mario Valentin	MVR	Senior	10/31/2006	AHG - Finalized the memo for the GMT Cluster Warranty	1.9	\$225	\$428	A2
Rothmund	Mario Valentin	MVR	Senior	10/31/2006	Meeting with M. Hatzfeld to go through the balance sheet numbers for AHG Q3 and the cluster warranty.	1.9	\$225	\$428	A2
Sheckell	Steven F.	SFS	Partner	10/31/2006	Discuss FAS 133 with T. Timko and B. Dellinger	2.4	\$525	\$1,260	A2
Asher	Kevin F.	KFA	Partner	11/1/2006	Meeting regarding the accounting issues related to derivatives	1.2	\$700	\$840	A2
Barwin	Kristen N.	KNB	Staff	11/1/2006	E & S - Compile information relating to the NRE costs differences	2.8	\$200	\$560	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	E&S Interim - Met with A. Krabill, E. Marold, and K. Barwin to discuss differences identified in ER&D calculation.	0.8	\$300	\$240	A2
Krabill	Aaron J.	AJK	Senior Manager	11/1/2006	Discussion regarding ER&D accounting at E&S. Attendees: M. Boehm, E. Marold, K. Barwin.	0.9	\$425	\$383	A2
Sheckell	Steven F.	SFS	Partner	11/2/2006	Discuss fraud prevention and detection with T. McClellan	1.4	\$525	\$735	A2
Asher	Kevin F.	KFA	Partner	11/3/2006	Research regarding the derivative accounting matter	1.6	\$700	\$1,120	A2
Kane	Steven M.	SMK	Manager	11/3/2006	FAS 133 - call with J. Simpson and S. Sheckell.	0.6	\$375	\$225	A2
Miller	Nicholas S.	NSM	Manager	11/3/2006	Corporate - Call with A. Brazier, S. Sheckell, J. Simpson to discuss FX derivative documentation.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	11/3/2006	Corporate - Derivatives call with S. Kane, S. Sheckell, J. Simpson to discuss FX derivatives.	0.5	\$300	\$150	A2
Miller	Nicholas S.	NSM	Manager	11/3/2006	Corporate - Meeting with M. Fortunak in the Corporate treasury function to understand the new Natural Gas effectiveness calculations.	0.6	\$300	\$180	A2
Sheckell	Steven F.	SFS	Partner	11/3/2006	Research FAS 133 topic re: foreign currency derivatives	1.7	\$525	\$893	A2
Simpson	Jamie	JS	Senior Manager	11/3/2006	Conference call with S. Kane to discuss new derivative hedge documentation for foreign currency contracts.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	11/3/2006	Review of Delphi memo summarizing changes in hedge documentation for FX contracts.	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	11/6/2006	Review of new segment reporting under FASB no. 131 and related technical memo	1.6	\$700	\$1,120	A2
Fredericks	Alex J.	AJF	Senior Manager	11/6/2006	FAS 133 - Research request for N. Miller	0.5	\$425	\$213	A2
Sheckell	Steven F.	SFS	Partner	11/6/2006	FAS 133 related research and discussion with technical group	1.6	\$525	\$840	A2
Asher	Kevin F.	KFA	Partner	11/7/2006	Review of scope and Audit Committee pre-approval of FIN 48 work	1.1	\$700	\$770	A2
Asher	Kevin F.	KFA	Partner	11/7/2006	Research related to the derivative accounting and related Form 8-K filing	3.9	\$700	\$2,730	A2
Sheckell	Steven F.	SFS	Partner	11/7/2006	Discuss FAS 133 related documentation requirements with national office	1.8	\$525	\$945	A2
Simpson	Jamie	JS	Senior Manager	11/7/2006	Conf. call with national office regarding derivative FX issue.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	11/7/2006	Conf. call with S. Kane regarding revised derivative documentation.	0.6	\$425	\$255	A2
Asher	Kevin F.	KFA	Partner	11/8/2006	Form 8-k review and related research and documentation	1.1	\$700	\$770	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/8/2006	Draft of summary memorandum documentation relative to Spain restructuring, and warren plant transformation.	1.2	\$425	\$510	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/8/2006	Call with C. Zerull relative to Dana facility closure plan, Spain restructuring and Warren plant transformation.	1.3	\$425	\$553	A2
Imberger	Guido	GI	Senior Manager	11/8/2006	Saginaw - PBC list for Livorno - restructuring reserve to be audited for year end.	0.3	\$425	\$128	A2
Kane	Steven M.	SMK	Manager	11/8/2006	Delphi - call on 8k, possible restatement, company's memo, etc.	1.4	\$375	\$525	A2
Krabill	Aaron J.	AJK	Senior Manager	11/8/2006	Review of draft accounting memo regarding the impact of the FAS 142 with respect to the reorganization.	0.4	\$425	\$170	A2
Sheckell	Steven F.	SFS	Partner	11/8/2006	Discussion with T. Krause, R. Remeink and J. Volek regarding FAS 133 documentation	0.8	\$525	\$420	A2
Sheckell	Steven F.	SFS	Partner	11/8/2006	Research FAS 133 related documentation requirements	1.3	\$525	\$683	A2
Simpson	Jamie	JS	Senior Manager	11/8/2006	Discussion with J. Volek on ineffectiveness calculation for out of market hedges.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	11/8/2006	Meeting with T. Krause, S. Sheckell, N. Dhar, R. Reiminick, J. Volek to discuss redesignated hedges and revised hedge documentation.	0.8	\$425	\$340	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	11/8/2006	Review of hedge ineffectiveness calculation for natural gas out of market contracts.	1.2	\$425	\$510	A2
Boehm	Michael J.	MJB	Manager	11/9/2006	E&S Interim - Status update regarding Workstream application testing with S. Pacella.	0.4	\$300	\$120	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Meeting with W. Tilotti to discuss revised impairment model for Q3 2006.	1.4	\$425	\$595	A2
Sheckell	Steven F.	SFS	Partner	11/9/2006	FAS 133 related discussions with T. Timko	0.9	\$525	\$473	A2
Miller	Nicholas S.	NSM	Manager	11/10/2006	T&I - Completion of documentation of the how the SDAAC consolidation transaction was recorded in the financial statements.	1.9	\$300	\$570	A2
Marold	Erick W.	EWM	Senior	11/13/2006	E&S - Prepared a memo documenting possible methods to account for NRE.	1.2	\$250	\$300	A2
Marold	Erick W.	EWM	Senior	11/13/2006	Corporate - Reviewed the analysis prepared by E&Y to support the segment reorganization.	2.1	\$250	\$525	A2
Sheckell	Steven F.	SFS	Partner	11/13/2006	FAS 133 research	0.8	\$525	\$420	A2
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Attending Brazil FIN 48 conference call with M. Cone and Delphi Brazil.	0.9	\$425	\$383	A2
Miller	Nicholas S.	NSM	Manager	11/14/2006	T&I - Discussion with S. Kokic regarding impairment indicators at the Donchery plant.	1.1	\$300	\$330	A2
Sheckell	Steven F.	SFS	Partner	11/14/2006	FAS 133 research	0.5	\$525	\$263	A2
Sheckell	Steven F.	SFS	Partner	11/14/2006	Review reallocation of goodwill memo for JCI sale	0.6	\$525	\$315	A2
Simpson	Jamie	JS	Senior Manager	11/14/2006	Meeting with T. Timko, T. Krause, A. Brazier and S. Sheckell to discuss derivative matters.	1.1	\$425	\$468	A2
Kelley	Daniel F.	DFK	Partner	11/15/2006	Meeting with the Company to discuss FIN 48	2.1	\$525	\$1,103	A2
Marold	Erick W.	EWM	Senior	11/15/2006	E&S - Updated NRE memo regarding accounting method modifications based on discussions with A. Krabill, M. Boehm, and J. Henning	2.1	\$250	\$525	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	Corporate - Review of the ineffectiveness calculation for the natural gas derivatives.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	Corporate - Review of derivatives survey that will be sent to divisions and functional units.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	Corporate - Meeting with J. Volek and J. Schmidt to discuss derivatives redesignation, derivatives surveys, and the normal purchase and normal sale exception documentation.	1.8	\$300	\$540	A2
Sheckell	Steven F.	SFS	Partner	11/15/2006	Discuss reallocation of goodwill memo with A. Brazier	0.7	\$525	\$368	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	11/16/2006	T&I - discussions with audit team and W. Tilotti regarding potential Thermal division asset impairment	1.0	\$525	\$525	A2
Kelley	Daniel F.	DFK	Partner	11/16/2006	Meeting with J. Whitson to discuss various tax issues	2.0	\$525	\$1,050	A2
Krabbill	Aaron J.	AJK	Senior Manager	11/16/2006	Research regarding discount rates to be used in asset impairment testing.	1.2	\$425	\$510	A2
Miller	Nicholas S.	NSM	Manager	11/16/2006	Corporate - Time spent with J. Simpson walking through the ineffectiveness calculation on redesignated natural gas hedges.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	11/16/2006	Corporate - Review of FAS 133 documentation on the redesignation of hedges.	0.9	\$300	\$270	A2
Miller	Nicholas S.	NSM	Manager	11/16/2006	Corporate - Review of the Company's ineffectiveness calculation redesignated natural gas derivatives.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	11/16/2006	T&I - Meeting with J. Henning, J. Simpson and W. Tilotti to discuss the potential impairment of the Donchery facility.	1.0	\$300	\$300	A2
Miller	Nicholas S.	NSM	Manager	11/16/2006	T&I - Discussions with S. Kokic about the potential impairment of the Donchery facility.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	11/16/2006	Corporate - Meeting with J. Schmidt to discuss comments on the divisional derivatives identifiers survey.	0.3	\$300	\$90	A2
Miller	Nicholas S.	NSM	Manager	11/16/2006	Corporate - Review of derivatives identifier survey to be sent to divisions.	1.0	\$300	\$300	A2
Sheckell	Steven F.	SFS	Partner	11/16/2006	Discuss FAS 133 memo with T. Timko	0.6	\$525	\$315	A2
Simpson	Jamie	JS	Senior Manager	11/16/2006	Discussion with N. Miller on ineffectiveness calculation for natural gas.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	11/16/2006	Review of Delphi's derivatives identifier checklist.	0.8	\$425	\$340	A2
Fitzpatrick	Michael J.	MJF	Partner	11/17/2006	FAS 133 research	1.1	\$750	\$825	A2
Miller	Nicholas S.	NSM	Manager	11/17/2006	Corporate - Meeting with S. Sheckell, A. Brazier and B. Murray to discuss the accounting for FX derivatives.	0.5	\$300	\$150	A2
Royall II	Robert L.	RLR	Partner	11/17/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	1.1	\$750	\$825	A2
Sheckell	Steven F.	SFS	Partner	11/17/2006	Review FAS 133 derivatives memo and provide feedback to A. Brazier	3.6	\$525	\$1,890	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	11/20/2006	Discussion re: FAS 144 issues at various Delphi facilities and accounting policy matters	0.6	\$525	\$315	A2
Marold	Erick W.	EWM	Senior	11/20/2006	E&S - Reviewed detail of one-time customer purchases and selected a sample for testing as a result of errors in AR confirms.	1.2	\$250	\$300	A2
Royall II	Robert L.	RLR	Partner	11/20/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	0.9	\$750	\$675	A2
Sheckell	Steven F.	SFS	Partner	11/20/2006	FAS 133 discussion with national office	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	11/20/2006	FAS 133 research	1.8	\$525	\$945	A2
Asher	Kevin F.	KFA	Partner	11/21/2006	Research related to FASB 133 accounting matters	1.5	\$700	\$1,050	A2
Rothmund	Mario Valentin	MVR	Senior	11/21/2006	AHG - Summarization of inventory reserve policy by AHG plant to see if they meet Corporate policy. Therefore an additional memo had to be written to document findings.	4.2	\$225	\$945	A2
Barwin	Kristen N.	KNB	Staff	11/27/2006	E&S - Select additional spot buy selections for accounts receivable testing as a result of errors with AR confirms.	0.8	\$200	\$160	A2
Barwin	Kristen N.	KNB	Staff	11/27/2006	E&S - Requests additional accounts receivable P.O. for spot buys as a result of errors in AR confirms.	1.2	\$200	\$240	A2
Kane	Steven M.	SMK	Manager	11/27/2006	FAS 133 - call with N. Miller re: natural gas redesignation calculation of ineffectiveness.	0.9	\$375	\$338	A2
Kane	Steven M.	SMK	Manager	11/27/2006	FAS 133 - call with client re: natural gas redesignation calculation of ineffectiveness.	0.6	\$375	\$225	A2
Miller	Nicholas S.	NSM	Manager	11/27/2006	Corporate - Call with S. Kane to walk him through the ineffectiveness calculation for the redesignated natural gas hedges.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	11/27/2006	Corporate - Conference call with S. Kane, J. Volek, and J. Schmidt to walk through the ineffectiveness calculation for the redesignated natural gas derivatives.	0.8	\$300	\$240	A2
Sheckell	Steven F.	SFS	Partner	11/27/2006	FAS 133 discussion with T. Timko	0.7	\$525	\$368	A2
Asher	Kevin F.	KFA	Partner	11/28/2006	Review of the Company's technical memo on FASB No. 133.	2.1	\$700	\$1,470	A2
Kane	Steven M.	SMK	Manager	11/28/2006	FAS 133 - Review of redesignation designation form and prepare comments accordingly.	0.8	\$375	\$300	A2
Kane	Steven M.	SMK	Manager	11/28/2006	FAS 133 - Call with N. Miller re: my comments on redesignation designation form.	0.7	\$375	\$263	A2

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Miller	Nicholas S.	NSM	Manager	11/28/2006	Corporate - Call with S. Kane to discuss the redesignation documentation for the natural gas hedges.	0.3	\$300	\$90	A2
Miller	Nicholas S.	NSM	Manager	11/28/2006	Corporate - Meeting with J. Volek to discuss the documentation needed for the natural gas hedge redesignation.	0.7	\$300	\$210	A2
Tosto	Cathy I.	CIT	Partner	11/28/2006	Follow-up with B. Sparks regarding FIN 48 status	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	11/28/2006	FIN 48 call with local country teams	0.9	\$525	\$473	A2
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Meeting with G. Pham regarding spot buys and other open items as a result of AR confirm errors.	1.6	\$200	\$320	A2
Krabill	Aaron J.	AJK	Senior Manager	11/29/2006	Review of the tax pack dry run instructions.	0.9	\$425	\$383	A2
Marold	Erick W.	EWM	Senior	11/29/2006	E&S - Discussions with K. Barwin regarding spot buy testing and research into related topics as a result of AR confirm errors.	1.1	\$250	\$275	A2
Kane	Steven M.	SMK	Manager	11/30/2006	FAS 133 - call with J. Simpson re redesignation of gas hedges.	0.5	\$375	\$188	A2
A2 Corporate Project Total:						<u>120.1</u>		<u>\$52,570</u>	
Financial Remediation									
Miller	Nicholas S.	NSM	Manager	10/28/2006	Packard - Update of the inventory work-program for Packard.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	10/30/2006	DPSS Interim - Compilation of review notes regarding management testing and summary of deficiencies identified for distribution to ICC.	1.2	\$300	\$360	A2
Boehm	Michael J.	MJB	Manager	10/30/2006	Met with J. Volek to discuss Corporate framework comments.	0.5	\$300	\$150	A2
Boehm	Michael J.	MJB	Manager	10/30/2006	Review of Corporate framework and consolidation of comments provided by A. Krabill, J. Simpson, E. Marold, and A. Ranney for distribution to client.	1.9	\$300	\$570	A2
Boehm	Michael J.	MJB	Manager	10/30/2006	Met with A. Gneisen (PwC) and K. St. Romain to discuss PP&E and Tooling remediation procedures to be executed by management and related preparation for meeting.	1.4	\$300	\$420	A2
Kearns	Matthew R.	MRK	Senior	10/30/2006	Meeting with A. Paolo to discuss follow- up questions they had regarding E&Y's comments on PwC's testing of E&C controls	0.4	\$275	\$110	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Meeting to discuss fixed assets and tooling substantive audit program with PwC and ICC. Attendees: K. Romain, A. Gnesin and M. Boehm.	0.8	\$425	\$340	A2
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Meeting to discuss comments on the corporate framework. Attendees: J. Volek and M. Boehm.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Review of the corporate control framework.	1.8	\$425	\$765	A2
Marold	Erick W.	EWM	Senior	10/30/2006	E&S Interim - Discussions with C. Riedel regarding Workstream inventory application.	0.7	\$250	\$175	A2
Pikos	Matthew C.	MCP	Senior	10/30/2006	Packard - Obtaining and documenting explanations to various balance sheet fluctuations as of 9/30/06, due to deficiencies in clients analytic controls.	2.7	\$225	\$608	A2
Simpson	Jamie	JS	Senior Manager	10/30/2006	Review of Delphi Corporate control framework to provide comments to internal controls group.	1.2	\$425	\$510	A2
Boehm	Michael J.	MJB	Manager	10/31/2006	Correspondence with PwC regarding PP&E and tooling substantive testing.	0.4	\$300	\$120	A2
Henning	Jeffrey M.	JMH	Partner	10/31/2006	Review audit approach for Packard inventory responsive to control weaknesses	1.4	\$525	\$735	A2
Krabill	Aaron J.	AJK	Senior Manager	10/31/2006	Review of the ICC/PwC work program for fixed assets and tooling remediation.	0.9	\$425	\$383	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	DPSS Interim - Correspondence to D. Peebles regarding Cuneo cycle count procedures.	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	DPSS Interim - Preparation of correspondence to C. Anderson regarding identified deficiencies.	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	Internal Controls - Conversation with K. St. Romaine regarding deficiency tracker	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	Internal Controls - Discussions with A. Krabill regarding coordination of communication of identified control deficiencies and preparation of related correspondence to engagement team.	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	Internal Controls - Preparation of Account Reconciliation deficiency summary for meeting with D. Bayles.	0.6	\$300	\$180	A2
Cash	Kevin L.	KLC	Partner	11/1/2006	Critical Reports discussion and plans with PwC.	1.5	\$525	\$788	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/1/2006	Discussion with A. Krabill regarding reconciliations done at Saginaw from DGL to Hyperion numbers in response to deficiency identified.	0.2	\$425	\$85	A2
Pacella	Shannon M.	SMP	Manager	11/1/2006	Discuss with K. Cash and S. Parakh (PwC) on Management's approach for testing SAP reports.	1.1	\$300	\$330	A2
Peterson	Christopher A.	CAP	Manager	11/1/2006	Prepared/discussed Hyperion weaknesses with M. Boehm.	2.6	\$300	\$780	A2
Pikos	Matthew C.	MCP	Senior	11/1/2006	Packard - Reviewing and redoing several of the client calculations for various analytical procedures that they provided.	2.2	\$225	\$495	A2
Boehm	Michael J.	MJB	Manager	11/2/2006	DPSS Interim - Conference call with D. Peebles and C. Talbert to discuss Cycle count remediation procedures in Cuneo warehouse.	0.9	\$300	\$270	A2
Boehm	Michael J.	MJB	Manager	11/2/2006	DPSS Interim - Review of inventory detail by activity code to assess appropriate level of cycle counting to remediate identified control deficiencies.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	11/2/2006	DPSS Interim - Correspondence to C. Talbert and D. Peebles regarding review of inventory detail by activity code to assess appropriate level of cycle counting to remediate identified control deficiencies.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	11/2/2006	Discussed proposed testing of critical reports with J. Simpson	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	11/2/2006	Review of PP&E and Special Tools portion of deficiency tracker provided by K. St. Romain to prepare for meeting to discuss appropriate remediation procedures to be executed by Company.	0.9	\$300	\$270	A2
Chamarro	Destiny D.	DDC	Staff	11/2/2006	Steering-Meet with G. Imberger to discuss control issues surrounding testing differences between PwC and E&Y.	1.1	\$200	\$220	A2
Chamarro	Destiny D.	DDC	Staff	11/2/2006	Steering-Completed control summary form to present Corporate team with control deficiencies identified by E&Y and not by PwC.	0.9	\$200	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	11/2/2006	Meeting with J. Williams, J. Erickson, C. Tosto, A. Krabill, and J. Hegelmann to discuss remediation status/plans.	1.4	\$425	\$595	A2
DeMers	Laurie A.	LAD	Senior Manager	11/2/2006	Update remediation status list and populate workplan with due dates.	0.3	\$425	\$128	A2
Henning	Jeffrey M.	JMH	Partner	11/2/2006	Develop criteria for key reports testing	1.0	\$525	\$525	A2
Henning	Jeffrey M.	JMH	Partner	11/2/2006	Preparation for reports testing mtg with D. Bayles and PwC.	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	11/2/2006	Attendance at reports testing meeting with D. Bayles and PwC.	1.1	\$525	\$578	A2
Imberger	Guido	GI	Senior Manager	11/2/2006	Discuss identified additional control deficiencies with D. Chamarro to prepare the list of these deficiencies for Delphi corporate so they are able to remediate the controls by year end.	0.8	\$425	\$340	A2
Imberger	Guido	GI	Senior Manager	11/2/2006	Review of summary of Control deficiency for the Saginaw division to identify different conclusions made by management and by E&Y.	0.8	\$425	\$340	A2
Imberger	Guido	GI	Senior Manager	11/2/2006	Discussion with D. Chamarro regarding Summary of Control deficiencies for the Saginaw Division.	0.3	\$425	\$128	A2
Krabill	Aaron J.	AJK	Senior Manager	11/2/2006	Conference call with DPSS Cuneo warehouse team, M. Boehm and L. Powers to discuss the remediation plan for Cuneo warehouse cycle counting.	0.7	\$425	\$298	A2
Marold	Erick W.	EWM	Senior Manager	11/2/2006	E&S - Communicated differences between PwC findings and E&Y findings.	1.7	\$250	\$425	A2
Miller	Nicholas S.	NSM	Manager	11/2/2006	Packard - Meeting with C. Zerull and F. Nance to discuss Packard deficiencies.	2.1	\$300	\$630	A2
Pacella	Shannon M.	SMP	Manager	11/2/2006	Review Management's strategy for testing critical reports with J. Simpson and J. Henning.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	11/2/2006	Attend meeting with D. Bayles, J. Simpson, J. Henning, S. Herbst to discuss Management's strategy for testing critical reports.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	11/2/2006	Reviewed Management's SOD testing strategy and provide feedback.	1.1	\$300	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	11/2/2006	Packard - Obtaining and documenting explanations to various income statement fluctuations as of 9/30/06, due to deficiencies in client's controls.	3.2	\$225	\$720	A2
Powers	Laura	LP	Staff	11/2/2006	DPSS - conference call in regards to cycle count remediation at Cuneo Warehouse in Kokomo, IN with A. Krabill, M. Boehm, C. Talber and D. Peebles	0.6	\$125	\$75	A2
Simpson	Jamie	JS	Senior Manager	11/2/2006	Conf. call with A. Bianco and S. Pacella to discuss SOD status.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	11/2/2006	Discussion with J. Henning and S. Pacella regarding critical report summary prepared by Delphi.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	11/2/2006	Meeting with S. Brown, S. Herbst, D. Bayles, J. Henning, S. Pacella, K. St. Romain and M. Fawcett regarding critical report strategy.	1.1	\$425	\$468	A2
Tosto	Cathy I.	CIT	Partner	11/2/2006	Status meeting with J. Williams and J. Erickson on remediation tasks to be completed between now and yearend	0.9	\$525	\$473	A2
Boehm	Michael J.	MJB	Manager	11/3/2006	DPSS Interim - Review of correspondence from T. Hargraves regarding inventory query run for Cuneo warehouse to determine testing requirements to obtain appropriate remediation coverage..	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	11/3/2006	DPSS Interim - Conversation with F. Wan regarding identified deficiencies.	0.1	\$300	\$30	A2
Boehm	Michael J.	MJB	Manager	11/3/2006	DPSS Interim - Preparation of correspondence to F. Wan regarding control deficiencies identified.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	11/3/2006	Discussions with J. Simpson, J. Henning, and N. Miller regarding scope of critical report testing to be completed by management.	1.4	\$300	\$420	A2
Boehm	Michael J.	MJB	Manager	11/3/2006	Meeting with A. Gneisen (PwC) and K. St. Romain to discuss CWIP and Tooling remediation test plan and related preparation with A. Krabill.	1.2	\$300	\$360	A2
Henning	Jeffrey M.	JMH	Partner	11/3/2006	E&Y team meeting re: computer reports testing procedures	1.4	\$525	\$735	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/3/2006	Review of Saginaw Division Summary of control deficiencies to determine whether there are any significant issues to consider for Q3 2006 SAS 100 review.	1.1	\$425	\$468	A2
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	DPSS - Review of details regarding the Cuneo inventory balances in connection with there revised cycle counting program.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Meeting with K. Romain and A. Gsenin and M. Boehm to discussed the revised PP&E and Tooling substantive scoping and program.	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	11/3/2006	Review of the latest deficiency tracker regarding fixed assets and tooling in preparation for meeting with the ICC group and PwC.	0.8	\$425	\$340	A2
Miller	Nicholas S.	NSM	Manager	11/3/2006	Meeting with J. Henning, J. Simpson and M. Boehm to discuss critical reports.	0.6	\$300	\$180	A2
Pikos	Matthew C.	MCP	Senior	11/3/2006	Packard - Obtaining and documenting explanations to various income statement and balance sheet fluctuations as of 9/30/06, due to deficiencies in clients controls.	3.7	\$225	\$833	A2
Simpson	Jamie	JS	Senior Manager	11/3/2006	Review of Delphi critical reports listing.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	11/3/2006	Discussion with J. Henning and M. Boehm regarding critical report feedback for D. Bayles.	0.9	\$425	\$383	A2
Henning	Jeffrey M.	JMH	Partner	11/5/2006	Review critical reports inventory	0.9	\$525	\$473	A2
Simpson	Jamie	JS	Senior Manager	11/5/2006	Preparation of summary feedback for D. Bayles on critical reports.	2.1	\$425	\$893	A2
Boehm	Michael J.	MJB	Manager	11/6/2006	DPSS Interim - Discussions with S. Sheckell and A. Krabill regarding remediation of Cuneo cycle count procedures.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	11/6/2006	E&S Interim - Discussed management testing of Workstream application with E. Marold.	0.2	\$300	\$60	A2
Craig	Tashawna N.	TNC	Staff	11/6/2006	Mapped DGL accounts and amounts to Hyperion for the Saginaw Division due to deficiency in this control.	3.6	\$125	\$450	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/6/2006	Saginaw - Review of a list of critical reports Delphi uses for financial purposed to determine whether this list is complete or will need to be adjusted from Delphi Steering perspective.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/6/2006	Review of a list of critical reports Saginaw Division uses for financial reporting purposes to report to corporate audit team for determination whether TSRS will need to do testing of accuracy for these reports.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/6/2006	Discussion with K. Tau regarding the deficiency that Saginaw is not able to reconcile their SAP indirect purchasing accounts to the DGL account (A/P - outside).	0.9	\$425	\$383	A2
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	DPSS - Review of details regarding the Cuneo inventory balances in connection with their revised cycle counting program.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	11/6/2006	Review of deficiencies related to E&S fixed asset testing.	0.4	\$425	\$170	A2
Tau	King-Sze	KST	Senior	11/6/2006	Saginaw - Reviewed and updated the Critical Report schedule that is from E&Y Corporate audit team.	1.1	\$250	\$275	A2
Craig	Tashawna N.	TNC	Staff	11/7/2006	Time spent agreeing DGL amounts and Hyperion for the Saginaw Division due to deficiency in this control.	3.4	\$125	\$425	A2
Horner	Kevin John	KJH	Staff	11/7/2006	T&I Interim: updated consigned inventory reconciliations testing and updated memo due to errors in original reconciliations	1.6	\$200	\$320	A2
Imberger	Guido	GI	Senior Manager	11/7/2006	Explain and support the required reconciliation procedure from Saginaw's Trial Balance to Hyperion as a result of deficiency identified.	0.7	\$425	\$298	A2
Imberger	Guido	GI	Senior Manager	11/7/2006	Saginaw - Obtain an understanding of the remediation activities for the accrual process for "goods received, not vouchered" at Saginaw (was a control deficiency which was remediated in June 2006).	0.5	\$425	\$213	A2
Miller	Nicholas S.	NSM	Manager	11/7/2006	T&I - Time spent requesting most up-to-date deficiency tracker from D. Praus.	0.2	\$300	\$60	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	11/7/2006	T&I - Time spent meeting with C. Rhodes to discuss questions/discrepancies in the results of management's control testing.	1.1	\$300	\$330	A2
Nicol	Jeremy M.	JMN	Staff	11/7/2006	T&I- Time spent mapping T&I controls to control framework given modifications to T&I's wording of controls.	3.9	\$125	\$488	A2
Simpson	Jamie	JS	Senior Manager	11/7/2006	Summarization of critical reports comments for D. Bayles.	0.4	\$425	\$170	A2
Boehm	Michael J.	MJB	Manager	11/8/2006	E&S Interim - Correspondence with M. Wilkes and D. Weir (PwC) regarding fixed asset testing at E&S.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	11/8/2006	Discussions with D. Kolano and G. Ward regarding fixed asset testing at E&S.	1.3	\$300	\$390	A2
Boehm	Michael J.	MJB	Manager	11/8/2006	Coordination of meeting with D. Kolano and G. Ward to discuss PPE testing.	0.2	\$300	\$60	A2
Ford	David Hampton	DHF	Staff	11/8/2006	Additional time spent determining that management testing was not completed appropriately for customer master file change at T&I.	1.2	\$200	\$240	A2
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Meeting with P. Cates to go over tooling spending testing (spending listings for the programs selected for testing did not agree to the rollforward)	0.2	\$275	\$55	A2
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Meeting with B. Kolb to go over tooling spending testing (spending listings for the programs selected for testing did not agree to the rollforward)	0.6	\$275	\$165	A2
Gerber	Katherine A.	KAG	Senior	11/8/2006	T&I - Documenting control deficiencies in the Deficiency Tracker	0.3	\$275	\$83	A2
Imberger	Guido	GI	Senior Manager	11/8/2006	Saginaw - Call with L Briggs regarding DGL to Hyperion Reconciliation deficiency.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	11/8/2006	Meeting with D. Kolano, G. Ward and M. Boehm regarding Internal Audit's testing of E&S fixed assets.	1.4	\$425	\$595	A2
Krabill	Aaron J.	AJK	Senior Manager	11/8/2006	Review of the latest deficiency tracker, fixed asset and tooling section.	1.2	\$425	\$510	A2
Miller	Nicholas S.	NSM	Manager	11/8/2006	Packard - Second round of review of quarterly fluctuation analytics due to deficiencies in client's controls.	0.6	\$300	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	11/8/2006	Conference call with M. Stille to discuss preliminary evaluations for Workstream walkthroughs.	0.8	\$300	\$240	A2
Stille	Mark Jacob	MJS	Senior	11/8/2006	Logical access questions and follow-up with C. McDaniel.	0.7	\$225	\$158	A2
Boehm	Michael J.	MJB	Manager	11/9/2006	E&S Interim - Review of correspondence related to E&Y-identified deficiencies at E&S.	0.4	\$300	\$120	A2
Ford	David Hampton	DHF	Staff	11/9/2006	Additional time incurred on customer master file testing at T&I as a result of incomplete testing by PWC.	1.4	\$200	\$280	A2
Marold	Erick W.	EWM	Senior	11/9/2006	E&S - Discussion with TSRS and E&S Workstream managers regarding preliminary findings related to IT controls.	1.1	\$250	\$275	A2
Miller	Nicholas S.	NSM	Manager	11/9/2006	T&I - Time spent meeting with C. Rhodes from PwC to discuss questions/discrepancies in management's testing of controls.	1.2	\$300	\$360	A2
Pacella	Shannon M.	SMP	Manager	11/9/2006	Discussion with M. Boehm and E. Marold re: issues identified in the GCC testing for Workstream and next steps.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	11/9/2006	Discuss testing procedures to be performed with M. Stille for the Workstream application.	1.2	\$300	\$360	A2
Sheckell	Steven F.	SFS	Partner	11/9/2006	Review remediation plans for group testing	1.4	\$525	\$735	A2
Stille	Mark Jacob	MJS	Senior	11/9/2006	Documentation of preliminary findings for Workstream application.	0.8	\$225	\$180	A2
Stille	Mark Jacob	MJS	Senior	11/9/2006	Testing and understanding of Workstream application access and follow-up with C. McDaniel.	1.8	\$225	\$405	A2
Boehm	Michael J.	MJB	Manager	11/10/2006	E&S Interim - Status update conversation regarding testing of Workstream application and review of related control deficiencies.	0.7	\$300	\$210	A2
Boehm	Michael J.	MJB	Manager	11/10/2006	Discussion regarding action items on Corporate Framework with D. Bayles.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	11/10/2006	Discussions with J. Simpson and J. Henning regarding critical report testing.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	11/10/2006	Meeting with D. Bayles, K. St. Romain, and A. Gneisen to discuss critical report testing by management.	1.6	\$300	\$480	A2
Ford	David Hampton	DHF	Staff	11/10/2006	Packard : Additional time incurred on fixed asset rollforward testing as a result of deficient controls.	4.3	\$200	\$860	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	11/10/2006	Packard : Call with N. Miller regarding SAP fixed asset rollforward deficiencies.	0.9	\$200	\$180	A2
Henning	Jeffrey M.	JMH	Partner	11/10/2006	Preparation for meeting with D. Bayles and team re: Critical reports testing	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	11/10/2006	Critical reports testing conference call with D. Bayles, PwC and E&Y.	1.4	\$525	\$735	A2
Imberger	Guido	GI	Senior Manager	11/10/2006	Saginaw - Provide information related to control deficiencies detected by E&Y to Internal control coordinator at Delphi.	0.8	\$425	\$340	A2
Marold	Erick W.	EWM	Senior	11/10/2006	E&S - Prepared a summary of control deficiencies identified to date and communicated those items to M. Wilkes.	2.1	\$250	\$525	A2
Miller	Nicholas S.	NSM	Manager	11/10/2006	T&I - Time spent meeting with C. Rhodes from PwC to discuss questions on the results of management's testing.	0.1	\$300	\$30	A2
Miller	Nicholas S.	NSM	Manager	11/10/2006	Packard - Time spent going over the fixed asset rollforward with D. Ford to understand deficiencies noted.	0.9	\$300	\$270	A2
Pacella	Shannon M.	SMP	Manager	11/10/2006	Status meeting held with C. Reidel, E. Marold, M. Boehm, and M. Stille for Workstream testing procedures.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	11/10/2006	Assist M. Stille in sampling methods for the substantive testing needed due to ineffective change control for the Workstream application.	1.2	\$300	\$360	A2
Pikos	Matthew C.	MCP	Senior	11/10/2006	Packard - Obtaining and documenting explanations for several Q3 balance sheet fluctuations for the Packard Division. Additional time due to deficiencies noted in client controls.	1.5	\$225	\$338	A2
Simpson	Jamie	JS	Senior Manager	11/10/2006	Meeting with S. Brown, D. Bayles, K. St. Romain, A. Gnesin, M. Boehm and J. Henning to discuss critical reports.	1.5	\$425	\$638	A2
Stille	Mark Jacob	MJS	Senior	11/10/2006	Meeting to discuss preliminary observations related to Workstream application (S. Pacella, E. Marold, M. Boehm, T. Jones, T. Birkey, C. McDaniel, J. Fant, C. Reidl, C. Bailey, & D. Keene).	0.7	\$225	\$158	A2
Stille	Mark Jacob	MJS	Senior	11/10/2006	Documentation of hardcopy workpaper's for Workstream testing.	1.2	\$225	\$270	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/12/2006	Perform Reconciliation between DGL and Hyperion for Steering Division as of 9/30/06 due to deficiency in this contol.	0.5	\$425	\$213	A2
Asher	Kevin F.	KFA	Partner	11/13/2006	Review of audit plan related to 2005 and 2006 material weaknesses	2.4	\$700	\$1,680	A2
Boehm	Michael J.	MJB	Manager	11/13/2006	E&S Interim - Reviewed recommended remediation procedures related to NRE calculation.	0.3	\$300	\$90	A2
Fitzpatrick	Michael J.	MJF	Partner	11/13/2006	Review material weakness status with S. Sheckell - including remediation plans to date	2.4	\$750	\$1,800	A2
Harbaugh	James M.	JMH	Senior	11/13/2006	ACS - Researching SAS 70 requirements (Items related to incremental documentation required to support management's SOX approach on ACS).	2.1	\$225	\$473	A2
Imberger	Guido	GI	Senior Manager	11/13/2006	Review of DGL to Hyperion Reconciliation to check whether all account balances were transferred for the Steering Division up to the corporate Hyperion performed as a result of deficiency identified.	4.4	\$425	\$1,870	A2
Miller	Nicholas S.	NSM	Manager	11/13/2006	Packard - Communication with T. Taylor of PwC regarding several items, including investments testing, intercompany out-of-balance testing, and E&Y identified deficiencies.	0.8	\$300	\$240	A2
Miller	Nicholas S.	NSM	Manager	11/13/2006	Packard - Follow-up and documentation of Q3 balance sheet analytics. Excess time as these analytics were not prepared in detail when provided to us for the quarter.	1.1	\$300	\$330	A2
Sheckell	Steven F.	SFS	Partner	11/13/2006	Review material weakness status with M. Fitzpatrick, including remediation plans to date	2.6	\$525	\$1,365	A2
Stille	Mark Jacob	MJS	Senior	11/13/2006	Travel to Kokomo, IN.	5.1	*\$113	\$574	A2
Boehm	Michael J.	MJB	Manager	11/14/2006	E&S Interim - Coordination of discussion regarding E&Y-identified control deficiencies with M. Wilkes.	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	11/14/2006	Prepared summary of Corporate Framework recommendations, including additional controls to be added to the framework, and distributed to M. Fawcett, D. Bayles, and C. Adams.	1.2	\$300	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/14/2006	Met with D. Bayles, M. Fawcett, and C. Adams to discuss modifications and additions to Corporate control framework based on E&Y feedback.	2.4	\$300	\$720	A2
Imberger	Guido	GI	Senior Manager	11/14/2006	Reviewing information received from L. Irrer on reconciliation from DGL to Hyperion for quarterly review perspective at Saginaw as a result of deficiency.	0.3	\$425	\$128	A2
Kearns	Matthew R.	MRK	Senior	11/14/2006	E&C - Meeting with A. Renaud, B. Craig and N. Saad to discuss the divisions process to reconcile their local ledger to Hyperion to address remediation efforts to comply with 15 key controls.	1.1	\$275	\$303	A2
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Preparation of memo covering our audit plan to address the company's material weaknesses and significant deficiencies.	1.3	\$425	\$553	A2
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Meeting with M. Boehm, C. Adams, and M. Fawcett to discuss the Company's our comments on the Corporate control framework and some initial responses from the ICC group.	1.5	\$425	\$638	A2
Krabill	Aaron J.	AJK	Senior Manager	11/14/2006	Review of suggested changes to the accounting for NRE at E&S.	0.6	\$425	\$255	A2
Miller	Nicholas S.	NSM	Manager	11/14/2006	T&I - Coordinating meeting with D. Praus, C. Rhodes and J. Simpson to discuss deficiencies.	0.2	\$300	\$60	A2
Miller	Nicholas S.	NSM	Manager	11/14/2006	T&I - Time spent discussing the T&I deficiency listing with J. Henning and J. Simpson.	0.9	\$300	\$270	A2
Miller	Nicholas S.	NSM	Manager	11/14/2006	T&I - Finalization of the deficiency listing for T&I.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	11/14/2006	Preparation of a summary schedule provided to client for significant equity investments, to understand differences between U.S. GAAP to Local GAAP.	1.2	\$300	\$360	A2
Pacella	Shannon M.	SMP	Manager	11/14/2006	Provide guidance/answer questions for M. Stille for testing procedures to be performed at E&S - Workstream.	2.0	\$300	\$600	A2
Simpson	Jamie	JS	Senior Manager	11/14/2006	Review of Thermal deficiencies accumulated by audit team.	0.4	\$425	\$170	A2

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Simpson	Jamie	JS	Senior Manager	11/14/2006	Discussion with N. Miller and J. Henning regarding Thermal deficiencies identified.	1.2	\$425	\$510	A2
Stille	Mark Jacob	MJS	Senior	11/14/2006	Follow-up discussion with T. Jones regarding program change process.	0.7	\$225	\$158	A2
Stille	Mark Jacob	MJS	Senior	11/14/2006	Logical access/terminations testing for the Workstream application.	1.2	\$225	\$270	A2
Stille	Mark Jacob	MJS	Senior	11/14/2006	Program Change Testing for Workstream application.	3.2	\$225	\$720	A2
Boehm	Michael J.	MJB	Manager	11/15/2006	E&S Interim - Review of information related to remediation of NRE calculation at E&S division.	0.9	\$300	\$270	A2
Boehm	Michael J.	MJB	Manager	11/15/2006	E&S Interim - Conference call with M. Wilkes, D. Weir (PwC), J. Hicks, and C. Reidl to discuss deficiencies identified by E&Y during interim procedures.	1.2	\$300	\$360	A2
Boehm	Michael J.	MJB	Manager	11/15/2006	Discussed E&Y feedback regarding Corporate framework comments with J. Simpson.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	11/15/2006	Review of PwC intended remediation plan for Phase 2 testing at DPSS division.	0.3	\$300	\$90	A2
Horner	Kevin John	KJH	Staff	11/15/2006	Packard Interim: meeting with N. Miller to discuss inventory testing strategy at Packard due to material weakness.	0.2	\$200	\$40	A2
Horner	Kevin John	KJH	Staff	11/15/2006	Packard Interim: Call with J. Yuhasz to request the inventory rollforward from the API date forward - testing performed due to material weakness.	0.3	\$200	\$60	A2
Imberger	Guido	GI	Senior Manager	11/15/2006	Change audit strategy and worksteps in AWS due to deficiencies identified.	3.7	\$425	\$1,573	A2
Kearns	Matthew R.	MRK	Senior	11/15/2006	E&C - Preparing for PwC meeting discussing remediation testing	0.3	\$275	\$83	A2
Kearns	Matthew R.	MRK	Senior	11/15/2006	E&C -Meeting with K. VanGoder of PwC to discuss remediation control testing	0.4	\$275	\$110	A2
Krabill	Aaron J.	AJK	Senior Manager	11/15/2006	Preparation for conference call with M. Boehm, E. Marold, M. Wilkes and PwC representative to discuss deficiencies noted during E&S interim testing.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	11/15/2006	Conference call with M. Boehm, E. Marold, M. Wilkes and PwC representative to discuss deficiencies noted during E&S interim testing.	0.8	\$425	\$340	A2

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Krabill	Aaron J.	AJK	Senior Manager	11/15/2006	Preparation of memo covering our audit plan to address the company's material weaknesses and significant deficiencies.	1.7	\$425	\$723	A2
Krabill	Aaron J.	AJK	Senior Manager	11/15/2006	Review of revised corporate framework comments from meeting on 11/14 with the ICC Group.	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	11/15/2006	Review of E&S suggested remediation for ER&D at E&S.	0.7	\$425	\$298	A2
Marold	Erick W.	EWM	Senior	11/15/2006	E&S - Discussion with D. Weir (PwC) regarding remediation testing to be performed at the division.	1.2	\$250	\$300	A2
Marold	Erick W.	EWM	Senior	11/15/2006	E&S - Discussion with division ICC regarding identified control deficiencies.	1.6	\$250	\$400	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Call with D. Greenbury to discuss the identified deficiencies.	0.3	\$300	\$90	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Call with S. Kokic to discuss the impairment analysis for Q3, and related deficiencies.	0.5	\$300	\$150	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Preparation for a conference call with ICC to discuss deficiencies.	0.8	\$300	\$240	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Investigating, documenting and communicating the basis for the E&Y identified deficiencies.	1.0	\$300	\$300	A2
Miller	Nicholas S.	NSM	Manager	11/15/2006	T&I - Call with D. Praus, C. Rhodes, J. Simpson to discuss the E&Y identified deficiencies.	1.0	\$300	\$300	A2
Saimoua	Omar Issam	OIS	Staff	11/15/2006	E&C - Performed additional substantive testing on the fixed asset cycle due to internal control deficiencies.	3.6	\$200	\$720	A2
Simpson	Jamie	JS	Senior Manager	11/15/2006	Conf. call with D. Praus and C. Rhodes (PwC) and N. Miller to discuss T&I deficiencies identified as of interim.	0.8	\$425	\$340	A2
Stille	Mark Jacob	MJS	Senior	11/15/2006	Follow-up discussion with C. McDaniel regarding terminations/logical access.	0.4	\$225	\$90	A2
Stille	Mark Jacob	MJS	Senior	11/15/2006	Testing of program change process for Workstream application.	1.8	\$225	\$405	A2
Stille	Mark Jacob	MJS	Senior	11/15/2006	Travel from Kokomo, IN.	5.3	*\$113	\$596	A2
Boehm	Michael J.	MJB	Manager	11/16/2006	Communicated E&S deficiencies to K. St. Romain and S. Herbst (PwC) for input into consolidated tracker.	0.2	\$300	\$60	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/16/2006	Met with S. Herbst (PwC) and K. St. Romain for bi-weekly internal controls update meeting to discuss Workstream application testing, deficiencies identified to date, and fixed asset/tooling testwork.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	11/16/2006	Discussed modifications to Corporate Framework with M. Fawcett and C. Adams.	0.6	\$300	\$180	A2
Cash	Kevin L.	KLC	Partner	11/16/2006	Meeting re: SAP SOD Issue with CCIDs - with J. Piazza, M. Hehl, D. Bayles and Don from Vega team and S. Pacella, C. Peterson and A. Tanner from E&Y.	1.1	\$525	\$578	A2
Cash	Kevin L.	KLC	Partner	11/16/2006	Preparation for meeting re: SAP SOD Issue with CCIDs - with J. Piazza, M. Hehl, D. Bayles and Don from Vega team and S. Pacella, C. Peterson and A. Tanner from E&Y.	1.6	\$525	\$840	A2
DeMers	Laurie A.	LAD	Senior Manager	11/16/2006	Meeting with A. Krabill and J. Hegelmann to discuss 404 audit and remediation testing approach.	0.3	\$425	\$128	A2
DeMers	Laurie A.	LAD	Senior Manager	11/16/2006	Debrief after meeting with client upon receiving updated control frameworks.	0.3	\$425	\$128	A2
DeMers	Laurie A.	LAD	Senior Manager	11/16/2006	Draft follow-up email to J. Erickson with a list open items from our meeting.	0.4	\$425	\$170	A2
DeMers	Laurie A.	LAD	Senior Manager	11/16/2006	Prepare a list of items to discuss with A. Krabill as a follow-up to our client meeting regarding section 404 approach.	1.1	\$425	\$468	A2
DeMers	Laurie A.	LAD	Senior Manager	11/16/2006	Meeting with J. Hegelmann to discuss approach for meeting with J. Erickson including preparing a list of open items.	1.1	\$425	\$468	A2
DeMers	Laurie A.	LAD	Senior Manager	11/16/2006	Meeting with J. Erickson, C. Plummer, and R. Patel to review new and updated control framework for each of several tax process.	2.3	\$425	\$978	A2
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	404 Remediation - Prepare documents in preparation for meeting	0.2	\$250	\$50	A2
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	404 Remediation - Print and review revised process documents received from J. Erickson	0.3	\$250	\$75	A2
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	404 Remediation - Update status report with revised meeting dates for today's meeting with Delphi ITAG team	0.3	\$250	\$75	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	404 Remediation - Discussion with A. Krabill and L. DeMers regarding strategy for testing revised processes	0.6	\$250	\$150	A2
Hegelmann	Julie Ann	JAH	Senior	11/16/2006	404 Remediation - Meet with J. Erickson, C. Plummer, R. Patel, J Galang, and L DeMers re: updated income tax accounting tax processes and revised process documentation	2.3	\$250	\$575	A2
Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Bi-weekly internal control status update meeting with J. Simpson, M. Boehm, S. Herbst, K. St. Romain and M. Fawcett to discuss deficiency communications and workstream.	0.9	\$425	\$383	A2
Krabill	Aaron J.	AJK	Senior Manager	11/16/2006	Meeting with M. Boehm, C. Adams, and M. Fawcett to discuss the Company's responses to our comments on the Corporate control framework.	0.8	\$425	\$340	A2
Marold	Erick W.	EWM	Senior	11/16/2006	E&S - Conference call with E&S to discuss their revised cycle counting methodology as it relates to integrated circuit inventory.	1.3	\$250	\$325	A2
Pacella	Shannon M.	SMP	Manager	11/16/2006	Conversation with K. Cash re: program change issues identified at E&S - Workstream.	0.3	\$300	\$90	A2
Simpson	Jamie	JS	Senior Manager	11/16/2006	Meeting with M. Boehm, A. Krabill, S. Herbst and K. St. Romain to discuss deficiency communication status and Workstream IT system	0.9	\$425	\$383	A2
Stille	Mark Jacob	MJS	Senior	11/16/2006	Updating of Workstream Preliminary Findings matrix.	1.4	\$225	\$315	A2
Stille	Mark Jacob	MJS	Senior	11/16/2006	Review of Hourly HR to Workstream listing comparison to determine if results were correct.	1.6	\$225	\$360	A2
Barwin	Kristen N.	KNB	Staff	11/17/2006	E&S - Attended meeting regarding cycle counts with C. Riedl, C. Fenton, E. Marold, and M. Boehm	0.8	\$200	\$160	A2
Boehm	Michael J.	MJB	Manager	11/17/2006	E&S Interim - Review of cycle count remediation documentation for IC Delco inventory provided by C. Riedl.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	11/17/2006	E&S Interim - Conference call with C. Riedl to discuss remediation of IC Delco cycle count process.	0.9	\$300	\$270	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	404 - Go over 404 workpaper file with C. Smith re - review revised documentation provided by client and note updates and changes to the E&Y documentation of quarterly processes	0.3	\$250	\$75	A2
Hegelmann	Julie Ann	JAH	Senior	11/17/2006	404 - Assist C. Smith on the document flow of the 404 workpapers for the quarterly processes	0.3	\$250	\$75	A2
Miller	Nicholas S.	NSM	Manager	11/17/2006	T&I - Preparation for T&I deficiency meeting.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	11/17/2006	T&I - Meeting with D. Praus, L. Severson, M. Madak, B. Kolb, S. Kokic, D. Conlon, J. Simpson and D. Travis to discuss the T&I deficiencies.	1.6	\$300	\$480	A2
Pacella	Shannon M.	SMP	Manager	11/17/2006	Closing meeting with E&S: C. Riedel, M. Wilkes, M. Boehm, and M. Stille to discuss deficiencies identified for Workstream. And review of deficiencies prior to meeting.	1.1	\$300	\$330	A2
Simpson	Jamie	JS	Senior Manager	11/17/2006	Conf. call with D. Praus, N. Miller, B. Kolb, D. Conlon, L. Severson and S. Kokic to discuss T&I interim deficiencies identified.	0.7	\$425	\$298	A2
Stille	Mark Jacob	MJS	Senior	11/17/2006	Preliminary Findings meeting for Workstream with D. Keene, C. Reidl, C. Bailey, M. Wilkes, S. Pacella, and M. Boehm.	0.6	\$225	\$135	A2
Boehm	Michael J.	MJB	Manager	11/20/2006	Correspondence to audit seniors and managers to obtain listing of incremental control deficiencies by division.	0.3	\$300	\$90	A2
DeMers	Laurie A.	LAD	Senior Manager	11/20/2006	Internal meetings with J. Hegelmann and C. Smith to discuss status of E&Y review of control framework.	1.2	\$425	\$510	A2
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	404 - Discuss process of documenting client changes with C. Smith.	0.2	\$250	\$50	A2
Hegelmann	Julie Ann	JAH	Senior	11/20/2006	404 - Compare company provided control framework to process comments provided to the company as a result of Q1 & Q2 walkthroughs	2.3	\$250	\$575	A2
Henning	Jeffrey M.	JMH	Partner	11/20/2006	Review memo outlining deficiencies in AP reconciliation process with DACOR	0.6	\$525	\$315	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	11/20/2006	Conf. call with S. Sheckell and A. Krabill to prepare presentation materials on control and accounting policy deficiencies for Company controllers conference	1.0	\$525	\$525	A2
Krabill	Aaron J.	AJK	Senior Manager	11/20/2006	Review of latest version of the fixed asset and tooling deficiencies.	0.6	\$425	\$255	A2
Smith	Carolyn E.	CES	Staff	11/20/2006	404 - Compare PBC Control matrix with E&Y Tax Risk & Control Matrix and identify missing controls and information	2.2	\$125	\$275	A2
Smith	Carolyn E.	CES	Staff	11/20/2006	404 - Compared PBC Q3 Control Matrix with E&Y Issue Matrix to determine whether prior E&Y issues had been remediated	2.3	\$125	\$288	A2
Tosto	Cathy I.	CIT	Partner	11/20/2006	Review with L. DeMers the meeting with client on 404 documentation and remediation test plan	0.4	\$525	\$210	A2
Boehm	Michael J.	MJB	Manager	11/21/2006	Prepared audit response portion related to PP&E and Tooling material weaknesses in MW/SD memo.	0.7	\$300	\$210	A2
DeMers	Laurie A.	LAD	Senior Manager	11/21/2006	Internal meeting with J. Hegelmann and C. Smith regarding status of review of tax process control framework.	0.6	\$425	\$255	A2
DeMers	Laurie A.	LAD	Senior Manager	11/21/2006	Meeting with J. Hegelmann and C. Smith regarding review of control framework.	0.9	\$425	\$383	A2
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	404 - Discussion with A. Krabill regarding status of review of client updated process documentation.	0.1	\$250	\$25	A2
Hegelmann	Julie Ann	JAH	Senior	11/21/2006	Meet with L. DeMers and C. Smith re: preparation for Monday morning status meeting regarding remediation status.	0.7	\$250	\$175	A2
Henning	Jeffrey M.	JMH	Partner	11/21/2006	Correspondence re: information needed to reconcile company's investments in Joint ventures	0.3	\$525	\$158	A2
Marold	Erick W.	EWM	Senior	11/21/2006	Documented audit procedures related to certain material weaknesses and provided information to A. Krabill.	1.1	\$250	\$275	A2
Miller	Nicholas S.	NSM	Manager	11/21/2006	Packard - Review of the most recent fixed asset rollforward documentation to ensure that it is sufficient given identified deficiencies.	0.5	\$300	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	11/21/2006	Packard - Creation of a U.S. GAAP to Korean GAAP reconciliation for the Deasung investment.	0.6	\$300	\$180	A2
Smith	Carolyn E.	CES	Staff	11/21/2006	404 - Meeting. w/J. Hegelmann, L. DeMers, and R. Sparks to discuss scope of international remediation procedures.	0.6	\$125	\$75	A2
Smith	Carolyn E.	CES	Staff	11/21/2006	404 - Meeting with J. Hegelmann and L. DeMers to discuss 11/27/06 meeting with client regarding control framework observations.	0.7	\$125	\$88	A2
Smith	Carolyn E.	CES	Staff	11/21/2006	404 - Compare PBC Control matrix with E&Y Tax Risk & Control Matrix and identify missing controls and information	1.1	\$125	\$138	A2
Smith	Carolyn E.	CES	Staff	11/21/2006	404 - Reviewed client Key Controls with Q3 workpapers to determine if key controls were met w/o exception	2.6	\$125	\$325	A2
Tosto	Cathy I.	CIT	Partner	11/21/2006	Discuss with L. DeMers agenda for Monday remediation status meeting	0.4	\$525	\$210	A2
Hegelmann	Julie Ann	JAH	Senior	11/22/2006	404 - Preparation of documents for Monday meeting with E&Y tax team and J. Williams regarding remediation status.	0.1	\$250	\$25	A2
Smith	Carolyn E.	CES	Staff	11/22/2006	404 - Researched types of tax shelters client might disclose in returns - used IRS materials	0.7	\$125	\$88	A2
Smith	Carolyn E.	CES	Staff	11/22/2006	404 - Reviewed client Key Controls with Q3 workpapers to determine if key controls were met w/o exception	1.9	\$125	\$238	A2
Boehm	Michael J.	MJB	Manager	11/27/2006	Accumulation of control deficiencies by division for S. Sheckell and J. Henning.	0.4	\$300	\$120	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Meeting with T. Tamer to follow-up on controls discussion to address remediation. Also present J. Hegelmann and C. Smith.	0.5	\$425	\$213	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Status meeting with J. Williams, T. Tamer, and J. Erickson to discuss progress on provision follow-up list and 404 control framework review. Also present A. Krabill.	1.2	\$425	\$510	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Meeting with T. Tamer and J. Erickson to discuss our prepared comments on control framework. Also present J. Hegelmann and C. Smith.	1.4	\$425	\$595	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Review and finalize comments regarding tax consolidated tax provision process control framework.	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Meet with C. Smith and J. Hegelmann to discuss/revise comments regarding tax consolidated tax provision process control framework.	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Review U.S. control framework for U.S. tax provision process and finalize comments for client.	1.1	\$425	\$468	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Discussion with C. Smith and J. Hegelmann regarding U.S. control framework for U.S. tax provision process - finalized comments for client.	0.7	\$425	\$298	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Review non-U.S. control framework and finalized comments for client.	0.9	\$425	\$383	A2
DeMers	Laurie A.	LAD	Senior Manager	11/27/2006	Meet with C. Smith and J. Hegelmann to discuss non-U.S. control framework - finalized comments for client.	0.9	\$425	\$383	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Discussions with D. Bayles to obtain understanding of status of final company documentation/conclusions related to ACS. (Items related to incremental documentation required to support management's SOX approach on ACS).	0.8	\$425	\$340	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Review of updated AHG deficiency tracker.	0.2	\$425	\$85	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Review of updated deficiency tracker for E&C.	0.7	\$425	\$298	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/27/2006	Review of updated Saginaw deficiency tracker.	0.5	\$425	\$213	A2
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	Schedule conference room for return to provision remediation meeting	0.1	\$250	\$25	A2
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	Send out meeting invitations to T. Tamer, J. Erickson, .L. DeMers, C. Smith, D. Kelley and C. Tosto to review return to provision process and remediation results.	0.2	\$250	\$50	A2
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	Status update meeting with J. Williams, J. Erickson, A. Krabill, and L. DeMers to discuss remediation plans/status.	1.1	\$250	\$275	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	404 Remediation - Call with L. DeMers re: send control framework observations to T. Tamer and J. Erickson (Delphi)	0.1	\$250	\$25	A2
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	404 Remediation - review updated documentation to provide to client in control framework meeting	0.4	\$250	\$100	A2
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	404 Remediation - meet with C. Smith, L. DeMers, T. Tamer and J. Erickson to discuss observations and recommendations as a result of review of the revised control framework.	1.6	\$250	\$400	A2
Hegelmann	Julie Ann	JAH	Senior	11/27/2006	404 Remediation - review revised control framework and compare that to the universal risk & control matrix to ensure to materials risks were not covered in the revised controls	2.6	\$250	\$650	A2
Imberger	Guido	GI	Senior Manager	11/27/2006	Saginaw - discussion with K. Tau and S. Pacella regarding one control (4.1.1-3) we determined deficient in addition to the deficiencies detected by PwC.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/27/2006	Saginaw - Review of deficiencies detected by E&Y for presentation in the divisional update.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	11/27/2006	Drafting of the material weakness audit approach memo.	2.6	\$425	\$1,105	A2
Miller	Nicholas S.	NSM	Manager	11/27/2006	Corporate - Coordinating and updating the review of U.S. GAAP to Local GAAP reconciliations for significant unconsolidated subsidiaries.	0.5	\$300	\$150	A2
Smith	Carolyn E.	CES	Staff	11/27/2006	404 - Meeting with T. Tamer, J. Erickson, J. Hegelmann, and L. DeMers regarding control framework.	2.1	\$125	\$263	A2
Smith	Carolyn E.	CES	Staff	11/27/2006	404 - Revised E&Y comments on Delphi control framework for meeting with Delphi tax staff	2.6	\$125	\$325	A2
Smith	Carolyn E.	CES	Staff	11/27/2006	404 - Worked on revisions to narratives based upon updated Delphi control framework.	3.1	\$125	\$388	A2
Tau	King-Sze	KST	Senior	11/27/2006	Saginaw - Reviewed test of controls workpapers to find out how PwC tested 2 controls and why we deemed those 2 controls ineffective.	0.8	\$250	\$200	A2
Asher	Kevin F.	KFA	Partner	11/28/2006	Review of remediation plans related to auditing income taxes	1.7	\$700	\$1,190	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	11/28/2006	E&S - Observe cycle count for Probe facility with C. Fenton to verify remediation of counting procedures.	1.8	\$200	\$360	A2
Hegelmann	Julie Ann	JAH	Senior	11/28/2006	Tax Pack dry run - discussion with J. Erickson, R. Patel, D. Kelley, and C Tosto re: how tax packs roll up to tax return filing positions	0.4	\$250	\$100	A2
Hegelmann	Julie Ann	JAH	Senior	11/28/2006	Tax Pack dry run - call with J. Erickson to ask how the tax packs are prepared - submitted to her team for review accordingly.	0.1	\$250	\$25	A2
Krabill	Aaron J.	AJK	Senior Manager	11/28/2006	Finalization of the planning memo covering our approach to address the 2005 material weaknesses and significant deficiencies.	1.8	\$425	\$765	A2
Marold	Erick W.	EWM	Senior	11/28/2006	E&S - Communication with C. Riedel regarding significant assertions related to the Workstream inventory.	0.8	\$250	\$200	A2
Tosto	Cathy I.	CIT	Partner	11/28/2006	Coordinate remediation meeting for 11/29 with J. Williams and T. Tamer	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	11/28/2006	Debrief with J. Hegelmann regarding Monday's status meeting regarding control framework observations and follow-up on revisions to budget and scope of work	0.9	\$525	\$473	A2
Tosto	Cathy I.	CIT	Partner	11/28/2006	Discuss scope of dry run for 3Q with A. Krabill.	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	11/28/2006	Discuss tax pack process with A. Krabill and D. Kelley subsequent to our discussion with J. Erickson and discuss scope issues for dry run	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	11/28/2006	Draft instructions for in scope countries for dry run	1.2	\$525	\$630	A2
Barwin	Kristen N.	KNB	Staff	11/29/2006	E&S - Observe cycle count in Test facility with C. Fenton to verify counting procedures were remediated	2.2	\$200	\$440	A2
Hegelmann	Julie Ann	JAH	Senior	11/29/2006	Tax Pack Dry Run - amend scope list to adapt to tax pack dry run project	1.1	\$250	\$275	A2
Horner	Kevin John	KJH	Staff	11/29/2006	Packard Interim: sent request to J. Yuhasz to obtain sales and purchasing rollforward detail for incremental inventory testing performed due to material weakness.	0.3	\$200	\$60	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/29/2006	Saginaw - Finish reconciliation from DGL to Hyperion as of 9/30/06 for quarterly review purposes.	0.3	\$425	\$128	A2
Tosto	Cathy I.	CIT	Partner	11/29/2006	Meeting with J. Williams, T. Tamer and J. Erickson regarding in scope country remediation testing and gameplan for narratives/ walkthroughs	0.9	\$525	\$473	A2
Tosto	Cathy I.	CIT	Partner	11/29/2006	Review with A. Krabill the dry run procedures	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	11/29/2006	Review D. Kelley's comments on dry run procedures	0.3	\$525	\$158	A2
Barwin	Kristen N.	KNB	Staff	11/30/2006	E&S - Document Test cycle counts and discuss site specific compensating controls related to inventory over 150 days old with C. Fenton	1.8	\$200	\$360	A2
Hegelmann	Julie Ann	JAH	Senior	11/30/2006	Tax Pack Dry Run - send E&Y global team listing to D. Kelley to review for tax pack project	0.1	\$250	\$25	A2
Hegelmann	Julie Ann	JAH	Senior	11/30/2006	Tax Pack Dry Run - amend E&Y Global team listing to show only the in-scope countries in the tax pack project and to identify the E&Y global team member and their contact information	0.2	\$250	\$50	A2
Hegelmann	Julie Ann	JAH	Senior	11/30/2006	Tax Pack Dry Run - call with D Kelley to discuss E&Y global listing for tax pack project	0.3	\$250	\$75	A2
Hegelmann	Julie Ann	JAH	Senior	11/30/2006	Tax Pack Dry Run - changes to scope list to be used as master for budget and fee schedule to send to non-U.S. E&Y affiliates for the tax pack review project	1.6	\$250	\$400	A2
Horner	Kevin John	KJH	Staff	11/30/2006	Packard Interim: Call with J. Yuhasz to discuss purchasing and sales detail for the inventory rollforward - testing performed as a result of the material weakness.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	11/30/2006	Packard Interim: Correspondence with M. Pikos regarding inventory rollforward testing strategy as a result of material weakness.	0.4	\$200	\$80	A2
Tosto	Cathy I.	CIT	Partner	11/30/2006	Tax Pack dry run - revise procedures.	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	11/30/2006	Work with J. Hegelmann to update contact template.	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	11/30/2006	Work with L. Harris to start report template.	0.2	\$525	\$105	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	12/1/2006	Review of memo addressing additional audit procedures as a result of the material weaknesses.	0.6	\$425	\$255	A2
A2 Financial Remediation Project Total:						306.0		\$96,195	
* Billed at 1/2 of hourly billing rate									
IT Remediation									
Pacella	Shannon M.	SMP	Manager	10/30/2006	Discussion with M. Harris regarding Mgmt testing timeframe for remediation testing.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	10/31/2006	Discussion with M. Harris regarding Mgmt testing timeframe for remediation testing.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	IT Remediation - Met with J. Simpson to discuss SAP and Hyperion application control remediation and prepare schedule for meeting on 11/2	0.7	\$300	\$210	A2
Boehm	Michael J.	MJB	Manager	11/1/2006	IT Remediation - Meeting with C. Peterson and J. Simpson to discuss Hyperion remediation and required substantive procedures in response to identified deficiencies.	1.4	\$300	\$420	A2
Pacella	Shannon M.	SMP	Manager	11/1/2006	Provide feedback to B. Garvey on testing procedures to be performed at HP Toronto	1.1	\$300	\$330	A2
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with M. Boehm regarding summary of application controls to test as a result of ineffective IT general controls (access) over Hyperion and SAP.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	11/1/2006	Discussion with M. Boehm regarding deficiencies identified during Hyperion testing and remediation plans.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	11/1/2006	Review of application controls summary for testing as a result of ineffective IT General controls over Hyperion and SAP.	0.7	\$425	\$298	A2
Pacella	Shannon M.	SMP	Manager	11/2/2006	Attend SOD Bi-Weekly Status meeting with J. Simpson and A. Bianco.	1.1	\$300	\$330	A2
Cash	Kevin L.	KLC	Partner	11/3/2006	Review with J. Piazza and Vega team re SAP CCID issues	1.2	\$525	\$630	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huffman	Derek T.	DTH	Senior	11/3/2006	Conference call to discuss SAP substantive procedure and exception testing open items status with S. Pacella, A. Tanner, J. Piazza, D. Nguyen, and D. Steis	1.1	\$225	\$248	A2
Pacella	Shannon M.	SMP	Manager	11/3/2006	Review meeting materials for VEGA Deficiency remediation meeting.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	11/3/2006	Attend meeting with A. Tanner, D. Huffman, J. Piazza, D. Steis and D. Nguyen to discuss SAP VEGA deficiency remediation and status on obtaining additional documentation for exceptions found during testing.	1.2	\$300	\$360	A2
Peterson	Christopher A.	CAP	Manager	11/3/2006	Develop substantive procedures to be performed by IT/Core to address Hyperion deficiencies.	2.6	\$300	\$780	A2
Stille	Mark Jacob	MJS	Senior	11/3/2006	Closing call with M. Whiteman and S. Pacella to discuss deficiencies identified during DGL testing and finalization of deficiencies and discussion of timing for remediation efforts.	0.9	\$225	\$203	A2
Stille	Mark Jacob	MJS	Senior	11/3/2006	Completion of Steering testing deficiency list for closing call.	1.3	\$225	\$293	A2
Stille	Mark Jacob	MJS	Senior	11/3/2006	Completion of DGL testing deficiency list for closing call.	1.5	\$225	\$338	A2
Tanner	Andrew J.	AJT	Senior Manager	11/3/2006	Meeting with S. Pacella to prepare for SAP substantive testing meeting	0.4	\$475	\$190	A2
Tanner	Andrew J.	AJT	Senior Manager	11/3/2006	Meeting with J. Piazza, Vega, CAS, K. Cash, D. Huffman, and S. Pacella to discuss SAP substantive testing results	1.1	\$475	\$523	A2
Pacella	Shannon M.	SMP	Manager	11/6/2006	Develop timeline to depict E&Y remediation testing timeline based on feedback from Management.	0.7	\$300	\$210	A2
Pacella	Shannon M.	SMP	Manager	11/8/2006	Discussion with J. Simpson and M. Boehm to identify SAP application controls that will need to be tested substantively based on impact to the financial statement audit.	0.8	\$300	\$240	A2
Cash	Kevin L.	KLC	Partner	11/9/2006	Delphi application controls review of documentation/planning	1.3	\$525	\$683	A2
Cash	Kevin L.	KLC	Partner	11/9/2006	Review of Report testing strategy	1.4	\$525	\$735	A2
Cash	Kevin L.	KLC	Partner	11/9/2006	Discussion with J. Piazza and others re SAP Vega issues and preparation and follow-up meeting discussions	2.5	\$525	\$1,313	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huffman	Derek T.	DTH	Senior	11/9/2006	Discussion with T. Clarkson, D. Davis, S. Pacella, and D. Steis regarding intended PHR control remediation plan	1.1	\$225	\$248	A2
Huffman	Derek T.	DTH	Senior	11/9/2006	Discussion with S. Pacella, A. Tanner, K. Cash, J. Piazza, D. Steis and D. Bayles regarding SAP testing exception remediation status and substantive procedures	1.6	\$225	\$360	A2
Pacella	Shannon M.	SMP	Manager	11/9/2006	Attend meeting with T. Clarkson and D. Davis regarding periodic access review for PHR control deficiencies.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	11/9/2006	Discuss with A. Tanner Management's testing procedures to validate how significant the deficiencies with CCIDs are.	1.5	\$300	\$450	A2
Pacella	Shannon M.	SMP	Manager	11/9/2006	Attend meeting with J. Piazza, M. Bentley, D. Steis, K. Cash, A. Tanner to discuss deficiencies found with CCIDs.	1.6	\$300	\$480	A2
Stille	Mark Jacob	MJS	Senior	11/9/2006	Follow-up request for backup data and Unix documentation from T. Goergens and P. Stout.	0.6	\$225	\$135	A2
Stille	Mark Jacob	MJS	Senior	11/9/2006	Program change testing and follow-up with T. Jones.	2.4	\$225	\$540	A2
Tanner	Andrew J.	AJT	Senior Manager	11/9/2006	Development of agenda for IT outsourcing meeting with Packard	0.4	\$475	\$190	A2
Tanner	Andrew J.	AJT	Senior Manager	11/9/2006	Meeting with K. Cash to discuss next steps on CCID testing	0.6	\$475	\$285	A2
Tanner	Andrew J.	AJT	Senior Manager	11/9/2006	Meeting with S. Pacella to discuss progress and results on SAP CCID remediation/testing	0.7	\$475	\$333	A2
Tanner	Andrew J.	AJT	Senior Manager	11/9/2006	Discussions with S Pacella and D. Huffman on next steps for CCID testing	1.1	\$475	\$523	A2
Tanner	Andrew J.	AJT	Senior Manager	11/9/2006	Meeting with J. Piazza, D. Bayles, PWC, CAS, K. Cash, D. Huffman, and S. Pacella to discuss remediation and substantive testing on CCIDs	1.6	\$475	\$760	A2
Martell	Michael A.	MAM	Executive Director	11/10/2006	SAP logical access issues discussion with the team	1.2	\$475	\$570	A2
Stille	Mark Jacob	MJS	Senior	11/10/2006	Selection of additional program change sample review of listings to make sure listings were complete.	0.9	\$225	\$203	A2
Stille	Mark Jacob	MJS	Senior	11/10/2006	Scheduling of retesting for Steering and preparation of Client Assistance Listing.	1.1	\$225	\$248	A2
Thomas	Heather M.	HMT	Manager	11/10/2006	Documentation of IT issues identified through testing.	1.1	\$300	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	11/13/2006	Review deficiencies to assist M. Stille in developing retesting strategy for Saginaw and DGL.	0.4	\$300	\$120	A2
Peterson	Christopher A.	CAP	Manager	11/14/2006	Built partial Hyperion application control procedures document.	2.6	\$300	\$780	A2
Pacella	Shannon M.	SMP	Manager	11/15/2006	Provide feedback/answer questions for M. Stille regarding evidence needed to perform substantive testing for change management.	1.2	\$300	\$360	A2
Peterson	Christopher A.	CAP	Manager	11/15/2006	Completed IT-related add'l procedures proposal document.	3.1	\$300	\$930	A2
Huffman	Derek T.	DTH	Senior	11/16/2006	Discussion of SAP control remediation progress and plans with J. Piazza, S. Pacella, A. Tanner, M. Harris, and D. Steis	1.4	\$225	\$315	A2
Pacella	Shannon M.	SMP	Manager	11/16/2006	Attend SOD Meeting with J. Simpson, T. Gilbert and A. Bianco to discuss results of SOD review.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	11/16/2006	Document substantive testing procedures for issues identified with SAP CC IDs.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	11/16/2006	Discussion with A. Tanner regarding meeting materials to be discussed in Status meeting re: CCID deficiencies.	0.9	\$300	\$270	A2
Pacella	Shannon M.	SMP	Manager	11/16/2006	Attend Status meeting with J. Piazza, M. Harris, A. Tanner and K. Cash to discuss remediation status on SAP issues.	1.2	\$300	\$360	A2
Pacella	Shannon M.	SMP	Manager	11/16/2006	Conversation with K. Cash to discuss SAP CCID deficiency.	1.5	\$300	\$450	A2
Tanner	Andrew J.	AJT	Senior Manager	11/16/2006	Meeting with L. Eady, T. Izzo, and K. Cash to discuss Packard control review project	1.1	\$475	\$523	A2
Tanner	Andrew J.	AJT	Senior Manager	11/16/2006	Meeting with J. Piazza, M. Harris, D. Bayles, D. Steis, PwC, K. Cash, S. Pacella, and D. Huffman to discuss CCID remediation plans and substantive procedures	1.2	\$475	\$570	A2
Tanner	Andrew J.	AJT	Senior Manager	11/16/2006	Meeting with S. Pacella to discuss SAP remediation plans and substantive procedures related to CCIDs	1.2	\$475	\$570	A2
Boehm	Michael J.	MJB	Manager	11/17/2006	Discussed Hyperion ITGC remediation procedures with C. Peterson.	0.8	\$300	\$240	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/17/2006	Participated in conference call with C. Riedl, M. Wilkes, S. Pacella, and M. Stille to discuss E&Y identified deficiencies in Workstream application.	0.8	\$300	\$240	A2
Peterson	Christopher A.	CAP	Manager	11/17/2006	Met with M.Boehm to discuss substantive procedures to be performed by IT/Core to address Hyperion deficiencies.	2.2	\$300	\$660	A2
Tanner	Andrew J.	AJT	Senior Manager	11/17/2006	Updates to CCID tracker based on new management remediation plans	0.8	\$475	\$380	A2
Boehm	Michael J.	MJB	Manager	11/20/2006	IT Remediation - Coordination of conference call to discuss substantive approach in response to ITGC deficiencies.	0.3	\$300	\$90	A2
Cash	Kevin L.	KLC	Partner	11/20/2006	Conference call with J. Piazza re update on SAP CCID remediation issues	0.3	\$525	\$158	A2
Cash	Kevin L.	KLC	Partner	11/20/2006	Review of CCID status update on reports re the CCID issues	1.2	\$525	\$630	A2
Tanner	Andrew J.	AJT	Senior Manager	11/20/2006	Meeting with J. Piazza, M. Harris, D. Bayles, PwC, and D. Sties to discuss SAP CCID remediation progress	0.6	\$475	\$285	A2
Boehm	Michael J.	MJB	Manager	11/21/2006	IT Remediation - Coordination of Hyperion ITGC meeting with M Whiteman.	0.2	\$300	\$60	A2
Boehm	Michael J.	MJB	Manager	11/21/2006	IT Remediation - Participated in conference call with S. Mullan, C. Peterson, A. Tanner, A. Krabill and J. Simpson to discuss effects of identified ITGC deficiencies on Hyperion ITGC and application control testing approach.	0.7	\$300	\$210	A2
Peterson	Christopher A.	CAP	Manager	11/21/2006	Meet with S. Mullan, J. Simpson, M. Boehm, and A. Krabill to discuss Hyperion substantive procedures based on deficiencies identified.	0.6	\$300	\$180	A2
Peterson	Christopher A.	CAP	Manager	11/21/2006	Develop substantive procedures to be performed by IT/Core to address Hyperion deficiencies.	2.4	\$300	\$720	A2
Simpson	Jamie	JS	Senior Manager	11/21/2006	Conf. call with M. Boehm, A. Krabill, C. Peterson and A. Tanner to discuss Hyperion deficiencies and substantive audit approach.	0.6	\$425	\$255	A2
Asher	Kevin F.	KFA	Partner	11/27/2006	Meetings and research related to the IT deficiencies and related remediation plans	4.4	\$700	\$3,080	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/27/2006	IT Remediation - Met with C. Peterson to discuss testing responsibilities related to Hyperion application controls and ITGC's.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	11/27/2006	IT Remediation - Meeting with M. Whiteman and C. Peterson to discuss Hyperion ITGC and Application control testing and related meeting preparation.	1.1	\$300	\$330	A2
Cash	Kevin L.	KLC	Partner	11/27/2006	Call with S. Pacella re CCID resolution discussion	0.3	\$525	\$158	A2
Cash	Kevin L.	KLC	Partner	11/27/2006	Internal follow-up re feedback re CCID new procedure/process	0.4	\$525	\$210	A2
Cash	Kevin L.	KLC	Partner	11/27/2006	Conference call with J. Piazza, D. Steis, M. Heil, Shannon Pacella and Andy Tanner re CCID issue resolution and SOD considerations.	1.3	\$525	\$683	A2
Cash	Kevin L.	KLC	Partner	11/27/2006	Review of CCID new procedure and process document	1.7	\$525	\$893	A2
Pacella	Shannon M.	SMP	Manager	11/27/2006	Reviewed client assistance listing to be provided to D. Steis to assist in pulling the evidence needed for CCID substantive procedures.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	11/27/2006	Meeting with J. Simpson to discuss CCID deficiencies and substantive procedures to be performed.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	11/27/2006	Status meeting with J. Piazza, M. Harris, and B. Garvey to discuss CCID remediation status.	1.1	\$300	\$330	A2
Pacella	Shannon M.	SMP	Manager	11/27/2006	Reviewed and provided feedback to the draft SAP CCID procedure as part of the remediation efforts.	2.2	\$300	\$660	A2
Peterson	Christopher A.	CAP	Manager	11/27/2006	Developed budget for Hyperion procedures to be performed due to deficiencies noted.	0.9	\$300	\$270	A2
Peterson	Christopher A.	CAP	Manager	11/27/2006	Meeting with M. Whiteman to discuss Hyperion application control procedures to be performed based on deficiencies noted during testing.	1.4	\$300	\$420	A2
Stille	Mark Jacob	MJS	Senior	11/27/2006	Time spent following up DGL new user testing deficiencies.	0.4	\$225	\$90	A2
Stille	Mark Jacob	MJS	Senior	11/27/2006	Follow-up with J. Hickmott to arrange for being onsite at Steering for retesting.	0.4	\$225	\$90	A2
Tanner	Andrew J.	AJT	Senior Manager	11/27/2006	Review Delphi CCID procedure put into place following remediation.	0.7	\$475	\$333	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	11/27/2006	Meeting with J. Piazza, S. Pacella, and K. Cash to discuss CCID remediation	1.1	\$475	\$523	A2
Pacella	Shannon M.	SMP	Manager	11/28/2006	Discuss remediation testing procedures for Steering with M. Stille, answer questions while team was in the field.	1.5	\$300	\$450	A2
Stille	Mark Jacob	MJS	Senior	11/28/2006	Time spent with J. Hickmott discussing items on CLA and what items were needed. (Steering)	0.4	\$225	\$90	A2
Stille	Mark Jacob	MJS	Senior	11/28/2006	Discussing Super User/Administrators and review process with D. Larson. (Steering)	0.7	\$225	\$158	A2
Stille	Mark Jacob	MJS	Senior	11/28/2006	Testing of new users for Steering mainframe applications.	0.9	\$225	\$203	A2
Stille	Mark Jacob	MJS	Senior	11/28/2006	Reviewing new user listing and selecting sample for new user testing. (Steering)	0.9	\$225	\$203	A2
Stille	Mark Jacob	MJS	Senior	11/28/2006	Travel time roundtrip to Delphi Saginaw for retesting of Steering mainframe applications.	2.3	\$225	\$518	A2
Huffman	Derek T.	DTH	Senior	11/29/2006	Discussion with D. Steis regarding additional requests for substantive procedures due to testing exceptions found	0.6	\$225	\$135	A2
Pacella	Shannon M.	SMP	Manager	11/29/2006	Reviewed deficiencies to determine which would be re-tested based on risk.	2.4	\$300	\$720	A2
Simpson	Jamie	JS	Senior Manager	11/29/2006	Meeting with S. Pacella to discuss SAP CC ID substantive testing approach.	1.4	\$425	\$595	A2
Pacella	Shannon M.	SMP	Manager	11/30/2006	Provide feedback to M. Stille on re-testing questions.	2.2	\$300	\$660	A2
Stille	Mark Jacob	MJS	Senior	11/30/2006	Time spent performing Administrator/ Super user testing for Steering mainframe applications.	0.6	\$225	\$135	A2
Stille	Mark Jacob	MJS	Senior	11/30/2006	Time spent performing new user testing related to Steering mainframe applications.	3.3	\$225	\$743	A2
Pacella	Shannon M.	SMP	Manager	12/1/2006	Discussions with A. Tanner regarding status of remediation testing and CCID remediation status.	1.5	\$300	\$450	A2
Stille	Mark Jacob	MJS	Senior	12/1/2006	Updating of SOCD to include observations noted during walkthroughs of DGL, Steering, Hyperion.	0.8	\$225	\$180	A2
Stille	Mark Jacob	MJS	Senior	12/1/2006	Time spent testing terminations related to the Steering mainframe applications.	0.7	\$225	\$158	A2
Stille	Mark Jacob	MJS	Senior	12/1/2006	Time spent preparing client assistance listing for DGL application.	0.9	\$225	\$203	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
A2 IT Remediation Project Total:						113.9		\$39,445	
Saginaw Carve-Out Audit									
Imberger	Guido	GI	Senior Manager	10/31/2006	Call with R. Jok from Delphi Steering regarding the audit scope in Spain.	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	11/15/2006	Reviewing workpapers prepared during interim audit at Saginaw (A/R, fixed assets, A/P)	3.9	\$425	\$1,658	A2
Tau	King-Sze	KST	Senior	11/30/2006	Saginaw - Reviewing interim workpapers - AR.	2.2	\$250	\$550	A2
Imberger	Guido	GI	Senior Manager	12/1/2006	Saginaw - Review of Account receivable work papers.	2.3	\$425	\$978	A2
Tau	King-Sze	KST	Senior	12/1/2006	Saginaw - Reviewed interim audit workpapers - AR.	2.1	\$250	\$525	A2
Imberger	Guido	GI	Senior Manager	10/31/2006	Call to E&Y Spain (Manuel T. Macias) regarding the audit work which needs to be performed on the Steering business in Spain for the carve-out exercise.	0.4	\$425	\$170	A2
Chamarro	Destiny D.	DDC	Staff	11/1/2006	Steering-Meeting with G. Imberger to discuss Accounts Receivable Confirmations issues.	0.6	\$200	\$120	A2
Imberger	Guido	GI	Senior Manager	11/1/2006	Conference call with D. Knill and his team, J. Henning and M. Hatzfeld regarding Q3 2006 Saginaw carve-out.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/1/2006	Saginaw - Preparation for a call with D. Knill and his team regarding carve-out.	0.2	\$425	\$85	A2
Chamarro	Destiny D.	DDC	Staff	11/2/2006	Steering-Meet with G. Imberger to discuss AR to DGL Reconciliation specifically a service business transfer between Steering and DPSS.	0.9	\$200	\$180	A2
Chamarro	Destiny D.	DDC	Staff	11/2/2006	Prepared Accounts Receivable Confirmations.	3.4	\$200	\$680	A2
Craig	Tashawna N.	TNC	Staff	11/2/2006	Selected sample for AR confirmations.	2.6	\$125	\$325	A2
Craig	Tashawna N.	TNC	Staff	11/2/2006	Prepared AR confirmations for Delphi Customers.	3.1	\$125	\$388	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/2/2006	Discussion with J. Perkins, S. Daniels and KPMG representatives to obtain update on M&A efforts related to potential Steering disposition.	0.8	\$425	\$340	A2
Imberger	Guido	GI	Senior Manager	11/2/2006	Saginaw - Review of reconciliation from AR subledger to DGL regarding the Service business transfers to DPSS including discussion with D. Chamarro.	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/2/2006	Call with S. Daniels, J. Perkins, M. Hatzfeld and a KPMG partner on the status of the M&A efforts and potential impact on the audit.	0.7	\$425	\$298	A2
Tau	King-Sze	KST	Senior	11/2/2006	Saginaw - Discussion with D. Chamarro on AR confirmation procedures.	0.7	\$250	\$175	A2
Chamarro	Destiny D.	DDC	Staff	11/3/2006	Steering-Performed work on Accounts Receivable confirmations.	1.4	\$200	\$280	A2
Chamarro	Destiny D.	DDC	Staff	11/3/2006	Steering-Modified Accounts Receivable Confirmation forms to send to Steering's customers	1.8	\$200	\$360	A2
Chamarro	Destiny D.	DDC	Staff	11/3/2006	Steering-Created Accounts Receivable File to send to D. Gustin to complete.	1.1	\$200	\$220	A2
Craig	Tashawna N.	TNC	Staff	11/3/2006	Prepared Accounts Receivable confirmations for Delphi Customers.	2.4	\$125	\$300	A2
Imberger	Guido	GI	Senior Manager	11/3/2006	Saginaw - Account Receivable confirmation process discussion with K. Tau.	0.3	\$425	\$128	A2
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Discussion with D. Chamarro on new samples and procedures for AR confirmation.	0.4	\$250	\$100	A2
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Discussion with G. Imberger on AR confirmation sampling.	0.6	\$250	\$150	A2
Tau	King-Sze	KST	Senior	11/3/2006	Saginaw - Reviewed Microstart, E&Y random and AR documents we used for AR confirmation.	1.2	\$250	\$300	A2
Chamarro	Destiny D.	DDC	Staff	11/6/2006	Steering-completed work for Accounts Receivable confirmations.	0.4	\$200	\$80	A2
Craig	Tashawna N.	TNC	Staff	11/6/2006	Prepared Accounts Receivable Confirmations for the Saginaw Steering Division	1.6	\$125	\$200	A2
Imberger	Guido	GI	Senior Manager	11/6/2006	Work on description of the Saginaw carve-out model.	3.5	\$425	\$1,488	A2
Asher	Kevin F.	KFA	Partner	11/7/2006	Review of the Saginaw offering memorandum and related carve out audit risk	1.9	\$700	\$1,330	A2
Chamarro	Destiny D.	DDC	Staff	11/7/2006	Steering-Compared Steering's sync of AWS to the updated corporate AWS file for the divisions, noting any changes.	1.7	\$200	\$340	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/7/2006	Review and revision of Steering carve-out international audit instructions.	1.6	\$425	\$680	A2
Henning	Jeffrey M.	JMH	Partner	11/7/2006	Audit status discussion with G. Imberger and M. Hatzfeld.	0.6	\$525	\$315	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	11/7/2006	Saginaw - Begin review of worksteps planned to identify necessary changes to the worksteps based on corporate audit teams decision.	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	11/7/2006	Review KPMG carve-out model to determine the main adjustments made to Hyperion (i.e. push down from corporate to the Saginaw division).	1.3	\$425	\$553	A2
Imberger	Guido	GI	Senior Manager	11/7/2006	Draft a memo regarding KPMG carve-out model for our workpapers.	1.2	\$425	\$510	A2
Tau	King-Sze	KST	Senior	11/7/2006	Saginaw - Resolving conflicts in carve-out AWS file after synchronization.	0.4	\$250	\$100	A2
Imberger	Guido	GI	Senior Manager	11/8/2006	Review memorandum and documents received regarding the Livorno, Italy restructuring accrual.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/8/2006	Draft a client assistance list of information we need to audit restructuring accrual for Saginaw Carve-out audit.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/8/2006	Review of FAS 112 U.S. GAAP Standard relating to Employer's accounting for Post employments Benefits as it relates to Saginaw charges.	0.5	\$425	\$213	A2
Imberger	Guido	GI	Senior Manager	11/8/2006	Prepare supporting documents for the scoping discussion to identify international locations where E&Y teams will perform audit procedures for the carve-out exercise.	1.8	\$425	\$765	A2
Chamarro	Destiny D.	DDC	Staff	11/9/2006	Steering-Call with D. Gustin regarding accounts receivable confirmations.	0.4	\$200	\$80	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/9/2006	Call with S. Daniels and J. Perkins to obtain company update on M&A process and KPMG draft of financial statements.	0.9	\$425	\$383	A2
Imberger	Guido	GI	Senior Manager	11/9/2006	Weekly status conference call with J. Perkins, S. Daniels, Pierre (KPMG) , and M. Hatzfeld.	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	11/9/2006	Meeting with M. Hatzfeld regarding international scoping of the carve-out audit (review of work papers, develop a strategy) and discuss international audit instructions to be sent to E&Y Spain and Poland.	2.1	\$425	\$893	A2
Imberger	Guido	GI	Senior Manager	11/12/2006	Revisions to the international audit instructions for the carve-out audit.	0.5	\$425	\$213	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	11/13/2006	Steering-created an accounts receivable confirmation control log which included a template for alternative procedures.	1.6	\$200	\$320	A2
Imberger	Guido	GI	Senior Manager	11/13/2006	Saginaw - Discussion with S. Pacella regarding the work performed by TSRS and how to obtain their workpapers filed into AWS.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/13/2006	Saginaw - Follow-up on IT systems identified with our data included in AWS to determine whether TSRS needs to support us with testing of other IT Systems.	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	11/13/2006	Follow-up on scoping for international locations to be audited for the carve-out exercise at Steering division	0.6	\$425	\$255	A2
Sheckell	Steven F.	SFS	Partner	11/13/2006	Review status of Saginaw carve-out with team	0.7	\$525	\$368	A2
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Meet with D. Gustin to discuss accounts receivable confirmation conflicts.	0.6	\$200	\$120	A2
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Discussed accounts receivable conflicts with G. Imberger.	0.7	\$200	\$140	A2
Chamarro	Destiny D.	DDC	Staff	11/14/2006	Steering-Completed Accounts Receivable confirmations.	1.7	\$200	\$340	A2
Henning	Jeffrey M.	JMH	Partner	11/14/2006	Audit status discussion with Carve-out team	0.9	\$525	\$473	A2
Imberger	Guido	GI	Senior Manager	11/14/2006	Identify necessary adjustments to make to AR confirmations due to information from Saginaw that 3 samples will not be able to send out.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/14/2006	Revisions to the international audit instructions based on discussions held.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/14/2006	Additional revisions to international audit scoping based on discussion held with M. Hatzfeld.	1.6	\$425	\$680	A2
Harbaugh	James M.	JMH	Senior	11/15/2006	Steering - Updating AWS file to synchronize with Corporate audit program	1.7	\$225	\$383	A2
Imberger	Guido	GI	Senior Manager	11/15/2006	Saginaw - Obtaining A/R confirmation sent out to the customers (reviewing sample technique, E&Y Microstart and having a log prepared)	1.1	\$425	\$468	A2
Imberger	Guido	GI	Senior Manager	11/15/2006	Review of KPMG model and workpapers to be prepared for discussion with J. Henning on the main adjustments made by KPMG as of 12/31/2005 in the Saginaw Carve out financials.	1.9	\$425	\$808	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	11/16/2006	Carve-out status discussion and review of significant opening balance sheet pushdown entries	2.0	\$525	\$1,050	A2
Imberger	Guido	GI	Senior Manager	11/16/2006	Discussion with J. Henning regarding the adjustments made by KPMG to the Hyperion trial balances of the Steering Division during the preparation of carve-out financials at Saginaw as of 12/31/2005.	1.3	\$425	\$553	A2
Imberger	Guido	GI	Senior Manager	11/19/2006	Identify significant adjustments made by Steering and KPMG to the Hyperion Balances of Steering as of 12/31/2005 to identify the adjustments we have to perform additional audit procedures on.	2.5	\$425	\$1,063	A2
Imberger	Guido	GI	Senior Manager	11/19/2006	Prepare "initial audit procedures memorandum" related to additional procedures necessary for the carve-out audit.	2.5	\$425	\$1,063	A2
Barber	Keith A.	KAB	Senior	11/20/2006	Created a new age report for the AR CAAT.	0.8	\$275	\$220	A2
Imberger	Guido	GI	Senior Manager	11/20/2006	Work on initial audit memo.	1.5	\$425	\$638	A2
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Steering-Discussed requested documents relating to alternate procedures for accounts receivable confirmations.	0.9	\$200	\$180	A2
Imberger	Guido	GI	Senior Manager	11/21/2006	Provide B. Prueter with a request list for the restructuring provision at Livorno/Italy to audit and the request for the significant adjustments made to Hyperion in the KPMG model.	1.3	\$425	\$553	A2
Simpson	Emma-Rose S.	ESS	Staff	11/21/2006	Saginaw - Worked on AR Alternative procedures.	10.9	\$200	\$2,180	A2
Imberger	Guido	GI	Senior Manager	11/27/2006	Discussion with K. Tau regarding the audit approach related to the opening balances for the carve-out audit.	0.5	\$425	\$213	A2
Imberger	Guido	GI	Senior Manager	11/27/2006	Update Memorandum "KPMG model/carve-out" with new information received - transfer information in AWS accordingly.	0.9	\$425	\$383	A2
Tau	King-Sze	KST	Senior	11/27/2006	Discussion with G. Imberger on opening balance audit.	0.5	\$250	\$125	A2
Tau	King-Sze	KST	Senior	11/27/2006	Reviewing and working on KPMG model and related files.	1.3	\$250	\$325	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/28/2006	Development of beginning balance procedures related to 12/31/05 Steering carve-out account balances.	0.9	\$425	\$383	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/28/2006	Review of international audit instructions for Cadiz, Spain and Tychy, and Poland.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/28/2006	Review of draft Steering carve-out audit strategy memorandum.	1.5	\$425	\$638	A2
Imberger	Guido	GI	Senior Manager	11/28/2006	Discussion with K. Tau regarding KPMG model.	0.7	\$425	\$298	A2
Imberger	Guido	GI	Senior Manager	11/28/2006	KPMG carve out model: adjust workpapers related to the adjustments made by KPMG in the model to the Hyperion numbers.	1.3	\$425	\$553	A2
Imberger	Guido	GI	Senior Manager	11/28/2006	Preparation of a PBC list for the audit of the opening balances of the adjustments made in the KPMG carve-out model.	1.6	\$425	\$680	A2
Imberger	Guido	GI	Senior Manager	11/28/2006	Saginaw carve-out :develop worksteps how to audit the opening balances in the KPMG model	1.9	\$425	\$808	A2
Tau	King-Sze	KST	Senior	11/28/2006	Saginaw - Discussed with E-R. Simpson on her testing results of the alternative procedures for AR confirmation.	0.4	\$250	\$100	A2
Tau	King-Sze	KST	Senior	11/28/2006	Discussion with G. Imberger on KPMG model.	0.7	\$250	\$175	A2
Tau	King-Sze	KST	Senior	11/28/2006	Review files related to KPMG model.	1.6	\$250	\$400	A2
Tau	King-Sze	KST	Senior	11/28/2006	Working on opening balance tie-out in KPMG model.	2.4	\$250	\$600	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/29/2006	Discussion with S. Daniels to obtain an update relative to recent activity between Delphi and prospective buyers.	0.4	\$425	\$170	A2
Imberger	Guido	GI	Senior Manager	11/29/2006	Updating client request list for the carve-out audit.	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	11/29/2006	Determine workpaper hierarchy regarding the documentation of the work on Opening Balance Sheet testing on the carve-out FS of Steering Division.	0.7	\$425	\$298	A2
Imberger	Guido	GI	Senior Manager	11/29/2006	Updating international scoping memo based on new information received.	0.9	\$425	\$383	A2
Imberger	Guido	GI	Senior Manager	11/29/2006	Prepare an audit strategy memorandum and attachments for the Saginaw carve-out audit.	1.9	\$425	\$808	A2
Tau	King-Sze	KST	Senior	11/29/2006	Working on KPMG model adjustments.	1.4	\$250	\$350	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/30/2006	Correspondence with E&Y Poland and E&Y Spain engagement team members relative to status of international audit instructions - timing of delivery, content, etc. for carve-out audit.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/30/2006	Discussion with J. Perkins related to remaining open tooling requests related to the Carve-out audit procedures.	0.8	\$425	\$340	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/30/2006	Comparison of Saginaw carve-out financial statement presentation to Catalyst financial statement presentation.	2.7	\$425	\$1,148	A2
Imberger	Guido	GI	Senior Manager	11/30/2006	Update Carve-out ASM with attachment regarding planning analytics, risk to be addressed during audit.	2.7	\$425	\$1,148	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2006	Meeting with P. O'toole to discuss tooling-related audit questions and allocations specific to the carve-out financial statement presentation.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/1/2006	Review of KPMG latest draft of Saginaw carve-out financial statements.	3.1	\$425	\$1,318	A2
Imberger	Guido	GI	Senior Manager	12/1/2006	Comparing CADIZ and Livorno reversal of impairment in the KPMG carve-out model with the FAS 144 analysis 2005.	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	12/1/2006	Discussion with B. Prueter regarding the prepared request list on opening balance audit procedures to be performed on the Saginaw carve out audit.	0.6	\$425	\$255	A2
Imberger	Guido	GI	Senior Manager	12/1/2006	Preparing a list of requested information regarding opening balance testing of adjustments made to the Hyperion numbers in the course of the carve-out.	1.3	\$425	\$553	A2
Imberger	Guido	GI	Senior Manager	12/1/2006	Determining potential areas of necessary adjustments in the carve-out financials on the basis of the provided drafted version as of 12/31/2005.	2.3	\$425	\$978	A2
A2 Saginaw Carve-Out Project Total:						134.3		\$45,545	
A2 Project Total:						746.9		\$260,698	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tax - A3									
Blank	Jacob M.	JMB	Partner	10/30/2006	Calls w/Skadden - Call with Company regarding IRC Sections (l) 5 vs. (c) 6 - research on COD.	1.6	\$750	\$1,200	A3
Erickson	Karen M.	KME	Senior Manager	10/30/2006	Discussion with J. McBride and M. Frank regarding AP and limitations of program for tax basis in stock calculations.	0.2	\$600	\$120	A3
Frank	Michele L.	MLF	Senior Manager	10/30/2006	Misc. attribute profiler stock basis questions for J. McBride.	0.8	\$600	\$480	A3
Lee	Patrick	PL	Senior Manager	10/30/2006	Reviewing and Revising Workpapers Re: Stock Basis Deduction	1.6	\$600	\$960	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/30/2006	Discussion with P. Lee re: Medicare subsidy as an adjustment to stock basis.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/30/2006	Update entity organization history & related structure charts.	1.2	\$600	\$720	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/30/2006	Discussion with M. Frank re: attribute profiler software issue.	0.8	\$600	\$480	A3
Tucker	Howard J.	HJT	Partner	10/30/2006	Consultation in connection with IRC Section 382.	0.7	\$680	\$476	A3
Tucker	Howard J.	HJT	Partner	10/30/2006	Call with C. Gross, E. Sensenbrenner, W. Ward and J. Blank regarding NUBIG/NUBIL	1.1	\$680	\$748	A3
Ward	Richard D.	RDW	Principal	10/30/2006	Weekly update call with Delphi tax dept and the tax advisors	1.0	\$660	\$660	A3
Ward	Richard D.	RDW	Principal	10/30/2006	Prepare for call with C. Gross, E. Sensenbrenner, H. Tucker and J. Blank regarding NUBIG/NUBIL	0.3	\$660	\$198	A3
Ward	Richard D.	RDW	Principal	10/30/2006	Call with C. Gross, E. Sensenbrenner, H. Tucker and J. Blank regarding NUBIG/NUBIL	1.1	\$660	\$726	A3
Ward	Richard D.	RDW	Principal	10/30/2006	Review draft tax basis balance sheets	2.4	\$660	\$1,584	A3
Frank	Michele L.	MLF	Senior Manager	10/31/2006	Stock basis question for J. McBride.	0.3	\$600	\$180	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/31/2006	Stock basis: Identify & delete from attribute profiler superseded distributions information.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/31/2006	Stock basis: Run preliminary outside stock basis reports & review output for reasonableness.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/31/2006	Inside asset basis: Enter stock basis from attribute profiler report into tax basis balance sheets.	1.2	\$600	\$720	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mc Bride Jr.	James E.	JEM	Senior Manager	10/31/2006	Stock basis: Assist M. Wang of E&Y input cash distributions into attribute profiler software.	1.8	\$600	\$1,080	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/31/2006	Stock basis: Meeting with S. Gale, S. Avermov, and J. Moore to discuss approach with respect to contributions & distributions for stock basis calculation purposes.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/31/2006	Stock basis: Follow-up discussions regarding meeting with S. Gale, S. Avermov, and J. Moore to discuss approach with respect to contributions & distributions for stock basis calculation purposes.	0.8	\$600	\$480	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	10/31/2006	Stock basis: Assist M. Wang of E&Y input contributions/distributions into the attribute profiler software.	2.9	\$600	\$1,740	A3
Tosto	Cathy I.	CIT	Partner	10/31/2006	Discuss status with J. McBride on basis computations	0.4	\$660	\$264	A3
Wang	Michelle X.	MXW	Staff	10/31/2006	Entered contributions/distributions in Attribute Profiler.	2.7	\$264	\$713	A3
Wang	Michelle X.	MXW	Staff	10/31/2006	Prepared contributions/distributions Excel workpaper	4.6	\$264	\$1,214	A3
Ward	Richard D.	RDW	Principal	10/31/2006	Review tax basis balance sheets	1.2	\$660	\$792	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/1/2006	Meeting with M. Lewis, J. Moore, and R. Ward re: questions on inside balance sheet.	1.3	\$600	\$780	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/1/2006	Discussion with R. Ward re: his questions related to tax basis balance sheets.	1.6	\$600	\$960	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/1/2006	NUBIL: Meeting with M. Lewis & J. Moore of Delphi & R. Ward of E&Y to discuss questions regarding consolidated inside tax basis for purposes of determining NUBIL (questions related to accounts receivable and debt).	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/1/2006	NUBIL: Follow-up discussion with R. Ward regarding meeting with M. Lewis & J. Moore of Delphi & R. Ward of E&Y to discuss questions regarding consolidated inside tax basis for purposes of determining NUBIL.	0.8	\$600	\$480	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/1/2006	Discussion with R. Ward to update Richard on where we stand with respect to outside stock basis calculations & inside tax basis balance sheets.	2.3	\$600	\$1,380	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	11/1/2006	Follow-up discussions with J. McBride regarding data issues	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	11/1/2006	Discussion with R. Ward and J. McBride regarding data for attribute quantification	1.1	\$660	\$726	A3
Ward	Richard D.	RDW	Principal	11/1/2006	Discussions with S. Gale regarding project status, tax implications of tax basis balance sheet work	1.5	\$660	\$990	A3
Ward	Richard D.	RDW	Principal	11/1/2006	Work with M. Lewis and J. McBride on tax basis balance sheets	2.1	\$660	\$1,386	A3
Ward	Richard D.	RDW	Principal	11/1/2006	Work with J. McBride reviewing tax basis balance sheet, NUBIG/NUBIL analysis	3.7	\$660	\$2,442	A3
Frank	Michele L.	MLF	Senior Manager	11/2/2006	Basis study question for J. McBride.	0.3	\$600	\$180	A3
Hargrove	Jaime A.	JAH	Client Serving Associate	11/2/2006	Compliance investigation/assistance on code for the 2006 QIP Annual Certification by Tax Quality & Risk Management	0.6	\$152	\$91	A3
Liebman	Richard D.	RDL	Principal	11/2/2006	Stock basis study	0.3	\$660	\$198	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/2/2006	NUBIL: Meeting with S. Gale and S. Salrin of Delphi, Nicole, & Bill of Rothschild & R. Ward of E&Y to discuss proposed transaction with Appaloosa.	1.2	\$600	\$720	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/2/2006	NUBIL: Follow-up discussion with R. Ward regarding meeting with S. Gale and S. Salrin of Delphi, Nicole, & Bill of Rothschild & R. Ward of E&Y related to proposed transaction with Appaloosa..	0.7	\$600	\$420	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/2/2006	NUBIL: High level reconciliation of tax basis balance sheet with 10K for reasonableness.	1.2	\$600	\$720	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/2/2006	NUBIL: Revise separate company tax balance sheets to account for items discussed with Delphi.	1.4	\$600	\$840	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/2/2006	Discussions with M. Lewis, S. Gale, and R. Ward to discuss open issues on tax basis balance sheet & approach to estimate NUBIL.	2.9	\$600	\$1,740	A3
Ward	Richard D.	RDW	Principal	11/2/2006	Discuss NUBIL implications with S. Gale	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Principal	11/2/2006	Update H. Tucker on progress	0.4	\$660	\$264	A3
Ward	Richard D.	RDW	Principal	11/2/2006	Prepare for and participate in meeting with S. Salrin, S. Gale, and Rothschild regarding POR	1.8	\$660	\$1,188	A3
Ward	Richard D.	RDW	Principal	11/2/2006	Work with J. McBride and M. Lewis on tax basis balance sheet	3.7	\$660	\$2,442	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mc Bride Jr.	James E.	JEM	Senior Manager	11/3/2006	Tax basis balance sheet: Re-link consolidating balance sheet with separate company detail provided by Delphi.	2.1	\$600	\$1,260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/4/2006	NUBIL: Review linked consolidating tax basis balance sheet - take a stab at elimination entries.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/4/2006	NUBIL: Preparation of email to R. Ward regarding linked consolidating tax basis balance sheet - elimination entries.	0.3	\$600	\$180	A3
Blank	Jacob M.	JMB	Partner	11/6/2006	Nubil/Nubig Basis Conf Call.	2.9	\$750	\$2,175	A3
Mason	Robert J.	RJM	Partner	11/6/2006	Call with H. Tucker and J. Blank to discuss ability to compute NUBIG/NUBIL as of the close of the change date (as was done in PLR 200442011).	1.0	\$700	\$700	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/6/2006	Conf. call with H. Tucker, D. Kelley, C. Tosto, & R. Ward to discuss status of inside & outside basis studies & open items.	1.2	\$600	\$720	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/6/2006	Update list of open items.	0.5	\$600	\$300	A3
Tosto	Cathy I.	CIT	Partner	11/6/2006	Preparation of email related to tax basis balance sheets	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	11/6/2006	Follow-up discussion with J. McBride on open information	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	11/6/2006	Conference call with H. Tucker, R. Ward, J. Mc Bride and D. Kelly regarding status of attribute modeling	0.5	\$660	\$330	A3
Tucker	Howard J.	HJT	Partner	11/6/2006	Conf. call with J. McBride, D. Kelley, C. Tosto, & R. Ward to discuss status of inside & outside basis studies & open items.	1.2	\$680	\$816	A3
Tucker	Howard J.	HJT	Partner	11/6/2006	Call with R. Mason and J. Blank to discuss ability to compute NUBIG/NUBIL as of the close of the change date (as was done in PLR 200442011).	1.5	\$680	\$1,020	A3
Ward	Richard D.	RDW	Principal	11/6/2006	Call with J. Blank, H. Tucker and Mason regarding NUBIG/NUBIL issues	0.8	\$660	\$528	A3
Ward	Richard D.	RDW	Principal	11/6/2006	Call with H. Tucker, D. Kelley, C. Tosto and J. McBride to discuss tax basis information needs, review status of calculations	1.3	\$660	\$858	A3
Ward	Richard D.	RDW	Principal	11/6/2006	Weekly status update call requested by J. Whitson	1.3	\$660	\$858	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Lee	Patrick	PL	Senior Manager	11/7/2006	Review Basis Calculation Materials	1.3	\$600	\$780	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/7/2006	Meet with C. Tosto to discuss open issues on stock basis study & inside tax basis balance sheets.	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/7/2006	Revise list of open issues.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/7/2006	Preparation of email to S. Gale re: list of open issues.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/7/2006	Begin list of assumptions for stock basis study.	0.9	\$600	\$540	A3
Tosto	Cathy I.	CIT	Partner	11/7/2006	Review with J. Mc Bride Delphi basis computations and discuss issues and develop gameplan	2.4	\$660	\$1,584	A3
Ward	Richard D.	RDW	Principal	11/7/2006	Follow up on basis calcs	0.9	\$660	\$594	A3
Lee	Patrick	PL	Senior Manager	11/8/2006	Review Stock Basis Workpapers.	1.1	\$600	\$660	A3
Lee	Patrick	PL	Senior Manager	11/8/2006	Conference with J. McBride re: Stock Basis Matters.	0.6	\$600	\$360	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/8/2006	Discussion with C. Tosto re: open items.	0.7	\$600	\$420	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/8/2006	Revise list of open items per C. Tosto's comments.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/8/2006	Discussion with H. Tucker & R. Ward re: list of open items.	0.7	\$600	\$420	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/8/2006	Meeting with S. Gale & M. Lewis of Delphi & C. Tosto of E&Y to discuss next steps with respect to stock basis study and inside tax basis balance sheets.	2.1	\$600	\$1,260	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/8/2006	Preparation of email regarding revised APIC analysis to S. Gale.	0.6	\$600	\$360	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/8/2006	Attempt to break out components of adjustments to paid-in capital based on analysis prepared by J. Moore.	2.8	\$600	\$1,680	A3
Tosto	Cathy I.	CIT	Partner	11/8/2006	Call with H. Tucker and R. Ward on agenda for meeting with S. Gale.	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	11/8/2006	Review agenda materials for meeting with S. Gale on basis analysis	0.6	\$660	\$396	A3
Tosto	Cathy I.	CIT	Partner	11/8/2006	Meeting with S. Gale, M. Lewis and J. Mc Bride regarding basis study and prep.	3.4	\$660	\$2,244	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tucker	Howard J.	HJT	Partner	11/8/2006	Discussion with J. McBride & R. Ward re: list of open items.	0.7	\$680	\$476	A3
Tucker	Howard J.	HJT	Partner	11/8/2006	Call with C. Tosto and R. Ward on agenda for meeting with S. Gale.	0.3	\$680	\$204	A3
Tucker	Howard J.	HJT	Partner	11/8/2006	Correspondence regarding tax basis	0.8	\$680	\$544	A3
Ward	Richard D.	RDW	Principal	11/8/2006	Call with H. Tucker, C. Tosto and J. McBride to prepare for meeting with S. Gale	0.7	\$660	\$462	A3
Frank	Michele L.	MLF	Senior Manager	11/9/2006	Stock basis question re: the transfer of stock among members of a controlled (but not consolidated) group	0.3	\$600	\$180	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/9/2006	Stock basis & inside basis: Discussion with M. Lewis re: various issues related to stock basis study & inside tax basis balance sheets.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/9/2006	Stock basis & inside basis: Research re: the Taiyo Hawaii case.	1.5	\$600	\$900	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/9/2006	Stock basis: Discussion with C. Tosto re: stripping liquidated entities that don't tier up into any other entities from the basis study.	1.0	\$600	\$600	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/9/2006	Stock basis: Identify list of stripping liquidated entities that don't tier up into any other entities from the basis study & send to C. Tosto accordingly.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/9/2006	Stock basis: With respect to opening basis, prepare list of entities for which we need opening basis as of 1/1/99.	0.9	\$600	\$540	A3
Tosto	Cathy I.	CIT	Partner	11/9/2006	Discussion with J. Mc Bride on stock basis issues	0.7	\$660	\$462	A3
Tosto	Cathy I.	CIT	Partner	11/9/2006	Preparation with D. Kelley for meeting with J. Whitson and D. Kelley to discuss various issues around the bankruptcy	1.1	\$660	\$726	A3
Tosto	Cathy I.	CIT	Partner	11/9/2006	Meeting with J. Whitson and D. Kelley to discuss various issues around the bankruptcy	1.9	\$660	\$1,254	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/11/2006	Tax basis balance sheet: Determine adjustments for investments in foreign subs.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/11/2006	Tax basis balance sheet: Link consolidating strips with separate company adjustment tab.	0.8	\$600	\$480	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/11/2006	Tax basis balance sheet: Link consolidating balance sheet to revised excel file received from M. Lewis.	2.8	\$600	\$1,680	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Mc Bride Jr.	James E.	JEM	Senior Manager	11/13/2006	Discussion with C. Tosto re: consolidating balance sheet & open issues re stock basis.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/13/2006	Create chart of excluded entities for stock basis.	0.4	\$600	\$240	A3
Poon	Torsdon D.	TDP	Partner	11/13/2006	Discussions w/ J. McBride re: intercompany transaction and impact on stock basis	1.0	\$700	\$700	A3
Tosto	Cathy I.	CIT	Partner	11/13/2006	Draft email to S. Gale regarding stock basis info needed from GM.	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	11/13/2006	Review list of entities that need stock basis from GM.	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	11/13/2006	Discuss status of tax basis balance sheets with J. McBride	0.6	\$660	\$396	A3
Blank	Jacob M.	JMB	Partner	11/14/2006	Update conference call w/client & Skadden.	1.4	\$750	\$1,050	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/14/2006	Inside tax basis: Preparation of email to C. Tosto, H. Tucker & R. Ward re: latest iteration of consolidating tax basis balance sheet.	1.1	\$600	\$660	A3
Tosto	Cathy I.	CIT	Partner	11/14/2006	Discussion as to status with H. Tucker and R. Ward	0.4	\$660	\$264	A3
Tucker	Howard J.	HJT	Partner	11/14/2006	Discussion as to status with C. Tosto and R. Ward.	0.4	\$680	\$272	A3
Tucker	Howard J.	HJT	Partner	11/14/2006	Correspondence regarding NUBIL tax basis	1.8	\$680	\$1,224	A3
Ward	Richard D.	RDW	Principal	11/14/2006	Weekly update conference call, discussion of NUBIL/NUBIG issues	0.6	\$660	\$396	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/15/2006	Stock basis study: Research re Taiyo Hawaii case.	0.8	\$600	\$480	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/15/2006	Inside basis: Preparation of email to S. Gale of Delphi re status of internal balance sheets.	0.9	\$600	\$540	A3
Hargrove	Jaime A.	JAH	Client Serving Associate	11/16/2006	Noncompliance QIP engagement investigation	0.4	\$152	\$61	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/16/2006	Stock basis: Complete review of the Taiyo Hawaii case re debt v. equity treatment of intercompany advances.	0.9	\$600	\$540	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	11/16/2006	Stock basis: Update assumptions to address treatment of intercompany accounts as equity.	0.7	\$600	\$420	A3
Blank	Jacob M.	JMB	Partner	11/17/2006	Consultation in connection with IRC Section 382 and NUBIL.	1.1	\$750	\$825	A3
Ward	Richard D.	RDW	Principal	11/19/2006	Review analysis regarding U.S. Air proposal	0.8	\$660	\$528	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Blank	Jacob M.	JMB	Partner	11/27/2006	Consultation in connection with IRC Section 382 and NUBIL.	1.0	\$750	\$750	A3
Tucker	Howard J.	HJT	Partner	11/27/2006	Correspondence regarding NUBIL.	1.8	\$680	\$1,224	A3
Ward	Richard D.	RDW	Principal	11/27/2006	Call with J. McBride relative to tax basis project status	0.4	\$660	\$264	A3
Ward	Richard D.	RDW	Principal	11/27/2006	Weekly project status update call	1.1	\$660	\$726	A3
A3 Project Total:						<u>135.7</u>		<u>\$83,335</u>	
Furukawa Wiring 1065 - A4									
Donahue	Robert M.	RMD	Senior Manager	6/28/2006	Meeting with Delphi domestic tax group to discuss scope of engagement	0.6			A4
Donahue	Robert M.	RMD	Senior Manager	6/28/2006	Prepare client assistance package; email to client accordingly.	0.4			A4
Donahue	Robert M.	RMD	Senior Manager	7/5/2006	Review client workpapers	0.8			A4
Donahue	Robert M.	RMD	Senior Manager	7/12/2006	Telephone call from client to discuss workpapers	0.4			A4
Donahue	Robert M.	RMD	Senior Manager	7/18/2006	Prepare engagement letter	0.7			A4
Donahue	Robert M.	RMD	Senior Manager	7/21/2006	Prepare Furukawa tax returns	0.6			A4
Donahue	Robert M.	RMD	Senior Manager	7/25/2006	Revise returns, email to client accordingly.	1.6			A4
Donahue	Robert M.	RMD	Senior Manager	7/25/2006	Discuss revised returns with client.	0.4			A4
Donahue	Robert M.	RMD	Senior Manager	8/1/2006	Revise returns based on client discussions; email to client for further review	0.5			A4
Donahue	Robert M.	RMD	Senior Manager	8/7/2006	Complete returns; send to processing accordingly.	1.8			A4
						<u>7.8</u>		<u>\$3,000</u>	
Ashimori Form 1065 - A5									
Donahue	Robert M.	RMD	Senior Manager	6/28/2006	Meeting with Delphi domestic tax group to discuss scope of engagement.	0.4			A5
Donahue	Robert M.	RMD	Senior Manager	6/28/2006	Prepare client assistance package; email to client accordingly.	0.6			A5
Donahue	Robert M.	RMD	Senior Manager	7/5/2006	Review client workpapers.	1.1			A5
Donahue	Robert M.	RMD	Senior Manager	7/5/2006	Prepare Ashimori returns.	1.9			A5

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Donahue	Robert M.	RMD	Senior Manager	7/18/2006	Prepare engagement letter.	0.7			A5
Donahue	Robert M.	RMD	Senior Manager	8/3/2006	Update returns for fixed assets.	1.6			A5
Donahue	Robert M.	RMD	Senior Manager	8/7/2006	Complete Ashimori returns.	3.1			A5
Donahue	Robert M.	RMD	Senior Manager	8/7/2006	Discuss completed Ashimori returns with client.	0.7			A5
Donahue	Robert M.	RMD	Senior Manager	8/18/2006	Telephone call from client to discuss open items.	0.4			A5
Donahue	Robert M.	RMD	Senior Manager	8/24/2006	Complete returns; send to processing accordingly.	1.1			A5
						<u>11.6</u>		<u>\$5,000</u>	
Form 1120 MobileAria - A6									
Donahue	Robert M.	RMD	Senior Manager	6/30/2006	Prepare client assistance package; email to client accordingly.	0.5			A6
Donahue	Robert M.	RMD	Senior Manager	8/25/2006	Review trial balance.	0.9			A6
Donahue	Robert M.	RMD	Senior Manager	8/25/2006	Set up compliance files.	0.6			A6
Donahue	Robert M.	RMD	Senior Manager	8/28/2006	Review client and prior preparer workpapers; send email to client accordingly.	1.2			A6
Olson	William A.	WAO	Staff	9/6/2006	Preparing form 1120 for Mobilearia	7.0			A6
Donahue	Robert M.	RMD	Senior Manager	9/7/2006	Review client responses.	0.3			A6
Donahue	Robert M.	RMD	Senior Manager	9/7/2006	Prepare list of open items.	0.3			A6
Olson	William A.	WAO	Staff	9/7/2006	Preparing form 1120 for Mobilearia	1.1			A6
Olson	William A.	WAO	Staff	9/8/2006	Continue preparing form 1120 for Mobilearia	3.4			A6
Donahue	Robert M.	RMD	Senior Manager	9/11/2006	Review first draft of returns	3.6			A6
Olson	William A.	WAO	Staff	9/11/2006	Continue preparing form 1120 for Mobilearia	1.9			A6
Olson	William A.	WAO	Staff	9/14/2006	Continue preparing form 1120 for Mobilearia	1.6			A6
Donahue	Robert M.	RMD	Senior Manager	9/15/2006	Complete review and send to processing accordingly.	0.3			A6
Donahue	Robert M.	RMD	Senior Manager	9/15/2006	Call re California estimates.	0.2			A6
Donahue	Robert M.	RMD	Senior Manager	9/22/2006	Prepare engagement letter	0.8			A6

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Donahue	Robert M.	RMD	Senior Manager	9/22/2006	Prepare billing analysis	0.7			A6
Donahue	Robert M.	RMD	Senior Manager	10/31/2006	Revise engagement letter	0.7			A6
Donahue	Robert M.	RMD	Senior Manager	11/21/2006	Prepare confidentiality waiver letter for review of returns by E&Y Canada	0.9			A6
A6 Project Total:						26.0		\$9,000	
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with A. Krabill regarding Delphi - Summary of Prior Weeks T&E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with M. Hatzfeld regarding Late September Time Submissions for M. Pritchard.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with S. Pacella and J. Simpson regarding Final September Invoice inquiry.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Correspondence with J. Simpson regarding feedback on prior weeks T&E.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Review Final September Invoice for inquiry from S. Pacella and J. Simpson.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	10/30/2006	Review of prior week's T&E for feedback to J. Simpson regarding description quality.	1.1	\$125	\$138	
Harbaugh	James M.	JMH	Senior	10/30/2006	Accumulation of information related to preparation of fee application.	0.1	\$225	\$23	
Krabill	Aaron J.	AJK	Senior Manager	10/30/2006	Accumulation of information related to preparation of fee application.	0.2	\$425	\$85	
Tanner	Andrew J.	AJT	Senior Manager	10/30/2006	Meeting with S. Pacella and K. Cash to discuss/prepare additional billings for September	0.4	\$475	\$190	
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Correspondence with J. Simpson regarding positive feedback regarding team's T&E descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Review Delphi October T&E from V. Singleton; format accordingly for access database import.	0.3	\$125	\$38	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Correspondence with J. Simon regarding Delphi/Legal Cost Control.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Preparation of October Access database for bankruptcy billing process.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Update MASTER Employees and MASTER Code Combo for October invoice.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Begin formatting October invoice per Court requirements.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	10/31/2006	Preparation of emails regarding Delphi October 27th Weekend T&E Feedback to engagement team.	1.4	\$125	\$175	
Harbaugh	James M.	JMH	Senior	10/31/2006	Accumulation of information related to preparation of fee application.	0.1	\$225	\$23	
Tau	King-Sze	KST	Senior	10/31/2006	Discussion with H. Aquino regarding the Bankruptcy Court time reporting requirements.	0.3	\$250	\$75	
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Preparation of emails regarding October Time Descriptions.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	11/1/2006	Continue formatting October invoice per Court requirements.	3.1	\$125	\$388	
Tosto	Cathy I.	CIT	Partner	11/1/2006	Prepare billing analysis for client	0.4	\$525	\$210	
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Review Updated Delphi outstanding invoice analysis per B. Hamblin.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Update October invoice for Delphi October Time Descriptions received.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	11/2/2006	Continue formatting October invoice per Court requirements.	2.8	\$125	\$350	
Barwin	Kristen N.	KNB	Staff	11/2/2006	Accumulation of information related to preparation of fee application	0.6	\$200	\$120	
Asher	Kevin F.	KFA	Partner	11/3/2006	Accumulation of information related to preparation of fee application.	1.1	\$700	\$770	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Chamorro	Destiny D.	DDC	Staff	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Craig	Tashawna N.	TNC	Staff	11/3/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Harbaugh	James M.	JMH	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.3	\$225	\$68	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Henning	Jeffrey M.	JMH	Partner	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$525	\$315	
Horner	Kevin John	KJH	Staff	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Kearns	Matthew R.	MRK	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Krabbill	Aaron J.	AJK	Senior Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Marold	Erick W.	EWM	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Pacella	Shannon M.	SMP	Manager	11/3/2006	Attend meeting with K. Cash and J. Piazza to discuss September out of scope hours invoice.	0.6	\$300	\$180	
Pacella	Shannon M.	SMP	Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Peterson	Christopher A.	CAP	Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Pikos	Matthew C.	MCP	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Ranney	Amber C.	ACR	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Rothmund	Mario Valentin	MVR	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.8	\$225	\$180	
Saimoua	Omar Issam	OIS	Staff	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Schwandt	Lisa N.	LNS	Staff	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Sheckell	Steven F.	SFS	Partner	11/3/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.7	\$425	\$298	
Stille	Mark Jacob	MJS	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	
Tanner	Andrew J.	AJT	Senior Manager	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$475	\$285	
Tau	King-Sze	KST	Senior	11/3/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Aquino	Heather	HRA	Client Serving Associate	11/4/2006	Work on October 06 EXHIBIT D.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	11/5/2006	Work on October 06 EXHIBIT D.	2.8	\$125	\$350	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with A. Krabill regarding October Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with J. Simon regarding Delphi - E&Y Uploading of Fee Data and Monthly Statements.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with M. Boehm regarding missing October Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with M. Stille regarding October Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Correspondence with S. Rai regarding Delphi Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Update October Time Description on Exhibit D based on incoming emails.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Run EY Biller report to capture new descriptions for October invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Preparation of October 06 EXHIBIT D (TSRS Time) for S. Pacella.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Preparation of October 06 EXHIBIT D (Tax Time) for J. Hegelmann and C. Tosto.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/6/2006	Work on October 06 EXHIBIT D.	1.2	\$125	\$150	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/6/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with A. Krabill regarding October Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with J. Simon regarding LCC submissions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Correspondence with J. Simpson regarding October 06 EXHIBIT D.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Run new EY Biller report to capture new descriptions for October invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Discuss Bankruptcy Court time reporting guidelines with N. Yang.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	11/7/2006	Work on October 06 EXHIBIT D.	1.6	\$125	\$200	
Simpson	Jamie	JS	Senior Manager	11/7/2006	Review of October invoice for bankruptcy court.	3.3	\$425	\$1,403	
Yang	Jinglu	JY	Senior	11/7/2006	Bankruptcy time reporting training with H. Aquino	0.4	\$225	\$90	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Call with J. Simon for attempt to contact J. Sykes from LCC.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Correspondence with D. Chamarro regarding Saginaw Reclass on October invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Correspondence with J. Simpson regarding IT reclass on August invoice to advisory code per S. Pacella.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Correspondence with B. Hamblin regarding Delphi Payment of \$374,342.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Correspondence with V. Singleton regarding Delphi August Invoice.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Preparation of emails to various individuals regarding missing October Expense Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Update October expenses with new October Expense Descriptions received.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Conference call with J. Sykes and J. Simon regarding LCC.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Update October Time Description on Exhibit D based on incoming emails.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Conference call with S. Pacella and J. Simpson regarding OOS IT time on October invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Submission to LCC based on call with J. Sykes and J. Simon.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	11/8/2006	Work on updates to October 06 EXHIBIT D per S. Pacella and J. Simpson.	1.6	\$125	\$200	
Pacella	Shannon M.	SMP	Manager	11/8/2006	Meeting with J. Simpson and H. Aquino to discuss TSRS out of scope hours on October invoice.	0.4	\$300	\$120	
Pacella	Shannon M.	SMP	Manager	11/8/2006	Review time submitted detail for October to identify out of scope hours for additional billing.	0.9	\$300	\$270	
Simpson	Jamie	JS	Senior Manager	11/8/2006	Review of TSRS IT Remediation detail for October bill.	0.8	\$425	\$340	
Simpson	Jamie	JS	Senior Manager	11/8/2006	Review of October invoice.	1.2	\$425	\$510	
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Correspondence with J. Simpson regarding October 06 EXHIBIT D.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Correspondence with S. Pacella regarding October 06 Revised IT Remediation.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Correspondence with A. Krabill regarding October Time Descriptions.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Correspondence with J. Hegelmann and J. Simpson regarding October 06 EXHIBIT D (Tax Time).	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Update October expenses with new October Expense Descriptions received.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Update October 06 Exhibit D per J. Simpson's comments.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Correspondence with K. Schaffer, B. Hamblin and S. Sheckell regarding Wire Details - Delphi Payment.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	11/9/2006	Preparation of October Audit Time By Division - to Identify OOS time per J. Simpson.	1.1	\$125	\$138	
Hegelmann	Julie Ann	JAH	Senior	11/9/2006	Review October invoice tax time.	0.4	\$250	\$100	
Sheckell	Steven F.	SFS	Partner	11/9/2006	Research and communication regarding payment of open invoices with corporate accounting	0.7	\$525	\$368	
Simpson	Jamie	JS	Senior Manager	11/9/2006	Review of October invoice.	0.6	\$425	\$255	
Yang	Jinglu	JY	Senior	11/9/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Communication with M. Hatzfeld and N. Miller regarding October Audit Time By Division - Identify OOS for Packard.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Correspondence with B. Hamblin regarding Wire Details - Delphi Payment.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Preparation of October Audit Time By Division - Packard.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Review tax comments on October invoice per C. Tosto.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Work on October 06 EXHIBIT D (carry-over from 11.4.06).	1.0	\$125	\$125	
Aquino	Heather	HRA	Client Serving Associate	11/10/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate Manager	11/10/2006	Uploading of invoices to SIM's database.	1.3	\$125	\$163	
Boehm	Michael J.	MJB		11/10/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Chamarro	Destiny D.	DDC	Staff	11/10/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Ford	David Hampton	DHF	Staff	11/10/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Gerber	Katherine A.	KAG	Senior	11/10/2006	Accumulation of information related to preparation of the fee application	0.5	\$275	\$138	
Harbaugh	James M.	JMH	Senior	11/10/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Horner	Kevin John	KJH	Staff	11/10/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Kearns	Matthew R.	MRK	Senior	11/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$275	\$110	
Krabbill	Aaron J.	AJK	Senior Manager	11/10/2006	Accumulation of information related to preparation of fee application.	0.7	\$425	\$298	
Marold	Erick W.	EWM	Senior	11/10/2006	Accumulation of information related to preparation for fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	11/10/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Peterson	Christopher A.	CAP	Manager	11/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Ranney	Amber C.	ACR	Senior	11/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Rothmund	Mario Valentin	MVR	Senior	11/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Saimoua	Omar Issam	OIS	Staff	11/10/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Schwandt	Lisa N.	LNS	Staff	11/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Sheckell	Steven F.	SFS	Partner	11/10/2006	Accumulation of information related to preparation of fee application.	1.1	\$525	\$578	
Simpson	Jamie	JS	Senior Manager	11/10/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Senior	11/10/2006	Accumulation of information related to preparation of fee application.	0.5	\$225	\$113	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	11/10/2006	Accumulation of information related to preparation of fee application.	0.4	\$475	\$190	
Tosto	Cathy I.	CIT	Partner	11/10/2006	Work on October billing analysis	0.9	\$525	\$473	
Aquino	Heather	HRA	Client	11/13/2006	Correspondence with A. Ranney regarding procedures explained regarding time reporting for N. Yang.	0.1	\$125	\$13	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Correspondence with J. Simon regarding "Bad Invoice Submitted" to LCC.	0.1	\$125	\$13	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Correspondence with J. Sykes regarding Delphi Corporation invoices submitted to LCC.	0.1	\$125	\$13	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Follow-up correspondence with M. Hatzfeld, J. Simpson and A. Krabill regarding October Audit Time By Division - Identify OOS.	0.1	\$125	\$13	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Correspondence with B. Hamblin regarding Bankruptcy Time & Expense reporting parameters.	0.2	\$125	\$25	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Correspondence with S. Sheckell, K. Asher and B. Hamblin regarding payment received.	0.3	\$125	\$38	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Update Exhibit E based on J. Simpson's comments.	0.7	\$125	\$88	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Update October invoice for additional OOS for divisions.	0.7	\$125	\$88	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Review time charged for Week Ending 11.10.06 to note inadequate descriptions for compliance with bankruptcy court requirements.	0.8	\$125	\$100	
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	11/13/2006	Preparation of emails to individuals regarding Delphi Week Ending 11.10.06 - Time Description Feedback.	1.2	\$125	\$150	
Aquino	Heather	HRA	Serving Associate						
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	11/13/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Simpson	Jamie	JS	Senior Manager	11/13/2006	Review of Exhibit E for October invoice.	0.6	\$425	\$255	
Aquino	Heather	HRA	Client	11/14/2006	Correspondence with K. Horner regarding reclass.	0.1	\$125	\$13	
Aquino	Heather	HRA	Serving Associate						

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with J. Simpson and B. Hamblin regarding Bankruptcy Time & Expense reporting parameters.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with J. Simpson regarding OOS Time for ACS and E&C - Explanations.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with J. Simon regarding LCC issue surrounding fixed fee portion of invoices.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with J. Simpson regarding October 06 EXHIBIT D.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Follow-up with individuals regarding October missing Time Descriptions.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Correspondence with B. Hamblin, V. Singleton and J. Simpson regarding Delphi T&E, codes not included - additional time identified.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Identify Late Time charged for October and review if any can be billed OOS.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Update October invoice for new tax time identified.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	11/14/2006	Update October invoice for additional OOS for divisions.	1.4	\$125	\$175	
Imberger	Guido	GI	Senior Manager	11/14/2006	Review of time incurred in October to identify Saginaw out-of-scope time for invoice purposes.	0.4	\$425	\$170	
Kearns	Matthew R.	MRK	Senior	11/14/2006	Reviewing time charged to E&C audit code in October, to determine Out of Scope billing for audit fee on October invoice.	0.8	\$275	\$220	
Simpson	Jamie	JS	Senior Manager	11/14/2006	Review of October invoice.	1.3	\$425	\$553	
Aquino	Heather	HRA	Client Serving Associate	11/15/2006	Correspondence with M. Hatzfeld regarding OOS time for Saginaw to be included in October invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/15/2006	Revisions to October invoice.	0.9	\$125	\$113	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	11/15/2006	Review of October invoice.	0.7	\$425	\$298	
Aquino	Heather	HRA	Client	11/16/2006	Correspondence with S. Sheckell and J. Simpson regarding October invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Serving Associate	11/16/2006	Prepare October invoice containing S. Sheckell's comments for J. Simpson and J. Henning.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client	11/16/2006	Correspondence with M. Kearns regarding October invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Serving Associate	11/16/2006	Provide October invoice to S. Sheckell for his review.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client	11/16/2006	Correspondence with B. Hamblin regarding payments issued and application of those payments accordingly.	0.4	\$125	\$50	
Aquino	Heather	HRA	Serving Associate	11/16/2006	Meeting with S. Sheckell, J. Simpson and J. Henning regarding October invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client	11/16/2006	Revisions to October invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Serving Associate	11/16/2006	Accumulation of information related to preparation of fee application.	1.2	\$125	\$150	
Henning	Jeffrey M.	JMH	Partner	11/16/2006	Accumulation of information related to preparation of fee application.	0.4	\$525	\$210	
Henning	Jeffrey M.	JMH	Partner	11/16/2006	Compilation and review of October invoice.	0.7	\$525	\$368	
Kearns	Matthew R.	MRK	Senior	11/16/2006	E&C - Reviewing October Out of Scope billing schedule for audit fee to verify reasonableness for October invoice.	0.4	\$275	\$110	
Sheckell	Steven F.	SFS	Partner	11/16/2006	Review October monthly invoice for submission to court	3.6	\$525	\$1,890	
Simpson	Jamie	JS	Senior Manager	11/16/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Simpson	Jamie	JS	Senior Manager	11/16/2006	Discussion with J. Henning and S. Sheckell regarding October invoice.	0.9	\$425	\$383	
Simpson	Jamie	JS	Senior Manager	11/16/2006	Review of October invoice.	2.3	\$425	\$978	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	11/17/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Boehm	Michael J.	MJB	Manager	11/17/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Harbaugh	James M.	JMH	Senior	11/17/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Horner	Kevin John	KJH	Staff	11/17/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Imberger	Guido	GI	Senior Manager	11/17/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Kearns	Matthew R.	MRK	Senior	11/17/2006	Accumulation of information related to preparation of fee application.	0.6	\$275	\$165	
Krabbill	Aaron J.	AJK	Senior Manager	11/17/2006	Accumulation of information related to preparation of fee application.	0.7	\$425	\$298	
Marold	Erick W.	EWM	Senior	11/17/2006	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Miller	Nicholas S.	NSM	Manager	11/17/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Nicol	Jeremy M.	JMN	Staff	11/17/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Peterson	Christopher A.	CAP	Manager	11/17/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Rothmund	Mario Valentin	MVR	Senior	11/17/2006	Accumulation of information related to preparation of fee application.	1.1	\$225	\$248	
Schwandt	Lisa N.	LNS	Staff	11/17/2006	Accumulation of information related to preparation of fee application.	0.4	\$125	\$50	
Sheckell	Steven F.	SFS	Partner	11/17/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Emma-Rose S.	ESS	Staff	11/17/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Stille	Mark Jacob	MJS	Senior	11/17/2006	Accumulation of information related to preparation of fee application.	0.4	\$225	\$90	
Tanner	Andrew J.	AJT	Senior Manager	11/17/2006	Accumulation of information related to preparation of fee application.	0.3	\$475	\$143	
Henning	Jeffrey M.	JMH	Partner	11/19/2006	Review of Delphi time charged for month of October.	0.7	\$525	\$368	
Boehm	Michael J.	MJB	Manager	11/20/2006	Discussed out-of-scope items for October invoice with J. Simpson.	0.3	\$300	\$90	
Henning	Jeffrey M.	JMH	Partner	11/20/2006	Review of Delphi time charged in October.	2.3	\$525	\$1,208	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	11/20/2006	Discussion with team members regarding review of Delphi time charged in October.	0.9	\$525	\$473	
Imberger	Guido	GI	Senior Manager	11/20/2006	Review of Saginaw hours detail for out of scope hours for October invoice purposes.	1.1	\$425	\$468	
Sheckell	Steven F.	SFS	Partner	11/20/2006	Review of October invoice for submission to court	0.5	\$525	\$263	
Sheckell	Steven F.	SFS	Partner	11/20/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Jamie	JS	Senior Manager	11/20/2006	Discussion with J. Henning regarding October invoice.	0.7	\$425	\$298	
Simpson	Jamie	JS	Senior Manager	11/20/2006	Review of October invoice for bankruptcy court.	3.4	\$425	\$1,445	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with J. Simon regarding DELPHI: Third Interim Fee Applications.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with C. Tosto regarding H. Tucker's late October time entries to be included on October invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with J. Simpson and C. Tosto regarding October Paris Time.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with V. Singleton regarding Final October Invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with J. Henning regarding Saginaw OOS time.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with M. Hatzfeld regarding Final October Invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with S. Sheckell regarding Final October Invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with team regarding Delphi October Reclasses.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Correspondence with J. Simpson regarding Final October Invoice.	0.7	\$125	\$88	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Preparation of billing summary for October invoice.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Foot October invoice for finalization.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	11/21/2006	Revisions to October invoice per J. Simpson, S. Sheckell, J. Henning and M. Hatzfeld.	1.8	\$125	\$225	
Asher	Kevin F.	KFA	Partner	11/21/2006	Accumulation of information related to preparation of fee application.	1.1	\$700	\$770	
Boehm	Michael J.	MJB	Manager	11/21/2006	Accumulation of information related to preparation of fee application.	0.4	\$300	\$120	
Chamarro	Destiny D.	DDC	Staff	11/21/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Harbaugh	James M.	JMH	Senior	11/21/2006	Accumulation of information related to preparation of fee application.	0.2	\$225	\$45	
Henning	Jeffrey M.	JMH	Partner	11/21/2006	Conf. call with J. Simpson and H. Aquino re: Delphi billing for month of October	0.5	\$525	\$263	
Schwandt	Lisa N.	LNS	Staff	11/21/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Simpson	Jamie	JS	Senior Manager	11/21/2006	Review of October invoice for bankruptcy court.	2.4	\$425	\$1,020	
Aquino	Heather	HRA	Client Serving Associate	11/22/2006	Correspondence with V. Singleton regarding October invoice.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	11/22/2006	Accumulation of information related to preparation of fee application.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	11/22/2006	Preparation of timekeeper summary for October invoice.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	11/22/2006	Work on 3rd interim fee application.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	11/22/2006	Preparation of September invoice package for all interested parties.	1.8	\$125	\$225	
Peterson	Christopher A.	CAP	Manager	11/22/2006	Accumulation of information related to preparation of fee application.	0.2	\$300	\$60	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	11/22/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Correspondence with LCC regarding Bad Invoice Submitted.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/27/2006	Correspondence with J. Simon, S. Sheckell and N. Alexander regarding Delphi Hearing on Thursday 11/30/06.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with S. Sheckell, R. Miller and J. Simon regarding Hearing on Thursday 11/30/06.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Correspondence with V. Singleton regarding Delphi T&E	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Review November T&E for Delphi for T&E Feedback to individuals.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	11/28/2006	Preparation of emails regarding Delphi - T&E Feedback.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with G. Walters regarding URGENT - Prior Delphi Invoices for hearing on 11/30/2006.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with J. Simon and S. Sheckell regarding [Delphi] - Third Fee Application.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with M. Jones regarding Channel 2 post-bankruptcy billing files for Hearing on Thursday 11/30/06 per R. Miller.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Correspondence with S. Sheckell, R. Miller and J. Simon regarding Hearing on Thursday 11/30/06.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/29/2006	Work on revisions to Third Interim Fee Application per J. Simon.	1.9	\$125	\$238	
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Distribution of November invoice to client.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	11/30/2006	Correspondence with J. Simon and S. Sheckell regarding Third Interim Fee Application.	1.2	\$125	\$150	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	11/30/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Sheckell	Steven F.	SFS	Partner	11/30/2006	Review interim fee application for submission to court	3.3	\$525	\$1,733	
Aquino	Heather	HRA	Client	12/1/2006	Correspondence with V. Singleton regarding Delphi November Time Detail.	0.2	\$125	\$25	
Aquino	Heather	HRA	Serving Associate	12/1/2006	Accumulation of information related to preparation of fee application.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client	12/1/2006	Accumulation of information related to preparation of fee application (week beginning 10/30).	1.4	\$125	\$175	
Barwin	Kristen N.	KNB	Serving Associate	12/1/2006	Accumulation of information related to preparation of fee application.	0.6	\$200	\$120	
Hatzfeld Jr.	Michael J.	MJH	Staff	12/1/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Horner	Kevin John	KJH	Senior Manager	12/1/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Imberger	Guido	GI	Staff	12/1/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Krabill	Aaron J.	AJK	Senior Manager	12/1/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Marold	Erick W.	EWM	Senior	12/1/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	12/1/2006	Accumulation of information related to preparation of fee application.	0.2	\$300	\$60	
Pacella	Shannon M.	SMP	Manager	12/1/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Peterson	Christopher A.	CAP	Manager	12/1/2006	Accumulation of information related to preparation of fee application.	0.6	\$300	\$180	
Ranney	Amber C.	ACR	Senior	12/1/2006	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Rothmund	Mario Valentin	MVR	Senior	12/1/2006	Accumulation of information related to preparation of fee application.	1.1	\$225	\$248	
Saimoua	Omar Issam	OIS	Staff	12/1/2006	Accumulation of information related to preparation of fee application.	0.8	\$200	\$160	
Schwandt	Lisa N.	LNS	Staff	12/1/2006	Accumulation of information related to preparation of fee application.	0.5	\$125	\$63	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Emma-Rose S.	ESS	Staff	12/1/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Simpson	Jamie	JS	Senior Manager	12/1/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Senior	12/1/2006	Accumulation of information related to preparation of fee application.	0.6	\$225	\$135	
Stille	Mark Jacob	MJS	Senior	12/1/2006	Time spent Reclassing time to the advisory code.	2.1	\$225	\$473	
Tanner	Andrew J.	AJT	Senior Manager	12/1/2006	Accumulation of information related to preparation of fee application.	0.7	\$475	\$333	
Tau	King-Sze	KST	Senior	12/1/2006	Accumulation of information related to preparation of fee application.	0.7	\$250	\$175	
Fee Application Preparation Total:						<u>170.3</u>		<u>\$44,445</u>	